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STATE OF NEW JERSEY

ANNUAL REPORT

OF THE

Division of Taxation

IN THE

Department of the Treasury

FOR THE FISCAL YEAR

1987

DIVISION OF TAXATION
50 Barrack Street
Trenton, New Jersey 08646

Field Offices

Sea Girt Branch Office
2100 Highway 35, Suite C
Sea Girt, N.J. 08750

Cherry Hill Branch Office
11 Ormond Avenue
Cherry Hill, N.J. 08002

Randolph Branch Office
121 Cedar Grove Rd.
Randolph, N.J. 07869

Northfield Branch Office
1915 New Road
Northfield, N.J. 08225

Newark Branch Office
1100 Raymond Blvd., Room 103
Newark, N.J. 07102

Fair Lawn Branch Office
22-08 Route 208 South
Fair Lawn, N.J. 07410

Vineland Branch Office
80 South Main Road Suite 112
Vineland, N.J. 08360

Bridgewater Branch Office
1101 U.S. Highway 22, Box 6818
Bridgewater, N.J. 08807

Hamilton Branch Office
3635 Quakerbridge Rd.
Trenton, N.J. 08619

STATE OF NEW JERSEY

DEPARTMENT OF THE TREASURY
Feather O'Connor, *State Treasurer*

DIVISION OF TAXATION
John R. Baldwin, *Director*

Joseph C. Small, *Counselor to the Director*

Richard L. Fair, *Assistant Director*

Richard D. Gardiner, *Assistant Director*

The Honorable Thomas H. Kean
Governor, State of New Jersey
and the Legislature of the
State of New Jersey

Dear Governor Kean and Legislators:

In compliance with the provisions of R.S. 54:1-13, I am pleased to submit the 1987 Annual Report of the Division of Taxation, Department of the Treasury, covering activities of the Division for the State fiscal year ending June 30, 1987.

Tax collections for the year totaled $8.8 billion, an increase of $1 billion or 13.5 percent over the previous fiscal year. The Gross Income, Corporation Business, and Sales taxes increased by 27.0, 13.4, and 11.6 percent, respectively, reflecting the continuing growth of the New Jersey economy and, especially in the Gross Income tax, a substantial impact from the Tax Reform Act of 1986.

The report contains detailed descriptions and data for each of the taxes administered by the Division, County and State Abstract of Ratables tables, and the State School Aid Table of Equalized Valuations. In addition, the report includes discussion of the Division's organization and activities, tables of the distribution of State-collected taxes to local governments, and summaries of legislation and court decisions enacted or effective during the fiscal year.

I trust that this report will provide all taxpayers with a better understanding of the operation of the Division and of our continuing efforts to ensure fair and efficient administration of the tax laws.

Respectfully submitted,

John R. Baldwin
Director

HIGHLIGHTS OF FY 1987

The year was marked by significant changes to the Division and to the policy environment in which it operates. The Federal Tax Reform Act of 1986, the New Jersey Tax Amnesty program, and the continued development of the TAXNET system are three major activities of 1987 which will have a continuing impact on the Division's performance in future years.

The Tax Reform Act of 1986

New Jersey, unlike many other states that have an income tax linked to the federal system, did not have to change its tax structure in response to the Tax Reform Act of 1986 (TRA 86). State tax collections however are indirectly affected by the TRA 86 provisions in two ways. First, the change in capital gains tax rates from 20 percent to 28 or 33 percent in 1987 and thereafter created an acceleration in realizations of capital gains into 1986. As a result, the FY 86 income tax collections experienced a one-time surge estimated at over $260 million. Although collected in FY 87, this revenue represents, in part, collections that would have been made in future years absent TRA 86. The higher tax rate on capital gains may also reduce the turnover of financial assets thus reducing the taxable income base in future years.

The second impact of TRA 86 affects the definition of corporate net income. As a result, the corporate income tax base is expected to increase resulting in a one-time increase in collections during the FY 91 period as the new accounting provisions of the TRA 86 are phased in.

These two impacts plus the beneficial effect from a reduced federal income tax burden on New Jersey residents will influence the level of State tax collections for the next several years. The Division will continue to monitor the magnitude of these changes and examine the implications for future tax collections and policy.

Tax Amnesty

On March 11, 1987, Governor Kean signed into law P.L. 1987, c.76, providing for a 90 day tax amnesty period which was subsequently defined as September 10 to December 8, 1987. Amnesty was part of an integrated enforcement program that provided for substantially increased civil and criminal penalties for non-compliance once the amnesty period ended.

The major provisions include:

- Assessment of interest on unpaid taxes at five percent over the prime rate, compounded daily.

- Assessment of penalties for late filing up to 25 percent of the tax liabilities.
- Assessment of a fee for the cost of collection.
- Codification of 13 new tax crimes punishable with penalties from 18 months to 10 years in prison, mandatory restitution, and fines of twice the tax liability.

The Division played a major role in developing the legislation and closed the fiscal year with an all-out effort to plan and implement the program. Although the activity during the Amnesty period is the most visible aspect of the program, the most significant effects will be in the long-run increase in voluntary compliance and enforcement capacity. The post-Amnesty provisions compliment the Division's ongoing investment in computer systems to identify, track, and resolve cases of tax evasion or non-compliance in a more timely fashion.

New York-New Jersey Sales Tax Agreement

This innovative program is designed to eliminate use tax evasion by residents of both states who purchase taxable items in the other state for delivery to their home address. The program operates via voluntary compliance by border vendors, who receive simplified filing benefits, to collect the neighboring state's use tax and bi-state enforcement, targeting non-participating vendors with cross-border sales, to identify customers who are liable for use tax assessments.

In its first fifteen months of operation since becoming effective April 1, 1986, the program has enrolled more than 1,700 New Jersey and 2,100 New York merchants and is responsible for collecting over $15 million in use taxes for the two states. Indirect benefits arising from higher sales tax collections from participating vendors are estimated to provide an additional $15 million to the two states.

Participation levels have shown a steady increase and collections, which have grown by 19 percent per quarter during the first fifteen months of the program, are expected to continue growing.

State and Local Expenditure and Revenue Policy Commission

The Commission began an extensive review of the State's major spending needs and revenue sources. The tax studies, drawing upon data supplied in part by the Division, highlight the structural problems, inequities, and inconsistencies in each tax which have appeared over the years as a result of legislative amendments to the law, changes in Federal law and regulations, changes in the New Jersey economy, and new technological changes affecting whole industries.

The primary focus of the studies has been to evaluate the performance of each tax in terms of several general policy principles. These include economic neutrality, i.e., that the tax not create artificial incentives to engage in one type of economic behavior rather than another; horizontal equity, or the similar treatment of taxpayers in similar circumstances; and simplification, or the removal of administrative requirements or special provisions which have limited revenue impact but impose undue compliance costs. The overall tax burden of all state taxes plus the property tax, the administration of the property tax, and alternative means of reducing the overall tax burden to lower income households are also being intensively studied.

A series of recommendations for reforming each specific tax and adjusting the total tax system to meet the needs expected over the next 10 years will be developed as part of the FY 88 activity. The Commission's final report, expected in the Spring of 1988, will provide a framework for ongoing discussion of how to best fund the public expenditures of the State and its local governments.

Out-of-State Field Office

New Jersey's successful experiment with out-of-state field offices begun in August, 1985, doubled when the Division opened a new Audit office in Los Angeles in November, 1986. Since then the office has conducted 12 audits and proposed assessments of over $134,000. The office is expected to produce $4 for every $1 spent in the short-run and increase its productivity to $7 per $1 of cost in future years.

The first office established near Chicago, Illinois, completed 110 audits and had proposed assessments of over $4.7 million for FY 87, a four-fold increase over FY 86 assessments. The field auditors spend about 75 percent of their time in Illinois and 25 percent conducting audits of companies in Michigan, Indiana, Minnesota, Missouri, and Wisconsin.

New Litter Control Tax

The first returns under the Litter Control Tax Law were filed in March, 1987. The new tax is part of the Clean Communities and Recycling Act (P.L. 1985, c.533) which became effective April 21, 1986. Under the law manufacturers, wholesalers, distributors, and retailers are taxed on the gross receipts from the sales of litter-generating products.

The first returns, covering the period between April 21, 1986 and December 31, 1986, generated $5.2 million from 61,000 businesses both inside and outside of New Jersey. Collections for FY 88 are estimated to grow to about $8 million.

TAXNET

This series of integrated projects to totally automate and redesign all the tax administration systems will result in increased efficiency in collecting tax revenues. During FY 87 the effort centered around six projects:

- The **Management Information System** (MIS) is designed to support managers in developing performance objectives, planning for the future, and measuring operations against historical and projected targets. The system became operational in mid-year.
- The **Taxation Automated Contact System** (TACS) is designed to integrate current collection techniques with automated capabilities for call scheduling, account updating, and producing follow-up correspondence. This allows a direct and more timely effort to resolve problem accounts. A pilot project was successfully completed and the full system will be operational in early FY 88.
- The **Generic Tax System** (GENTS) is designed to provide a single tax administration system applicable to all taxes which will replace the out-moded separate tax systems currently in use. This will enhance the Division's capabilities in taxpayer registration, deficiency identification, data maintenance and audit selection. The detailed systems design work was completed this year. Full implementation will be phased-in over the next four years.
- The **Taxpayer Registration** (TAXREG) project will provide the Division with a means of registering and maintaining information on taxpayer eligibility for all taxes. A detailed design for the system was completed.
- The **Tax Record Image Mechanization System** (TRIMS) is designed to electronically store image data and provide direct access of the image from virtually any location in the Division. The system eliminates the need to retain and physically move millions of tax returns during processing, auditing, or payment adjustment cycles. The technology has a potential for large cost savings and operational benefits which will drastically change the way in which the Division operates. A pilot configuration was installed in FY 87. Utilization of TRIMS for the Amnesty program and other large scale operations are planned for FY 88.
- The **Cash Receipts Accounting System** (CRAS) was originally designed to automate the cash book and deposit preparations for nine of the major taxes. During the year an enhancement effort to automate the rest of the taxes and provide advanced features such as automated adjustment processing and acceptance of data tapes and electronic fund transfer system transactions was completed.

Other Significant Legislation

Chapter 66, P.L. 1986, approved July 30, 1986, amends N.J.S.A. 54A:6-9 by increasing from $100,000 to $125,000 the exclusion of gain from gross income, on the sale of a principal residence by certain persons 55 years of age or older. The increased exclusion applies to all residences sold or exchanged on or after January 1, 1986.

Chapter 117, P.L. 1986, approved October 8, 1986, amends N.J.S.A. 54:4-1 by expanding the definition of real property subject to the real property tax, to include personal property affixed to real property. Section 3 clarifies the taxable status of such things as refineries and oil and fuel tanks having a capacity of more than 30,000 gallons.

Chapter 102, P.L. 1987, approved April 20, 1987, provides for a New Jersey statewide Mandatory Source Separation and Recycling Act establishing a mandatory statewide recycling program which will affect all municipalities and most residents. The act increased the recycling tax from $0.40 to $1.50 per ton effective July 1, 1987 for solid waste accepted for disposal or transfer at a solid waste facility. It further provides a credit against the Corporation Business Tax (C.54:10A-5), of up to 50 percent, for a taxpayer buying recycling equipment as certified by the Department of Environmental Protection.

Chapter 143, P.L. 1986, approved November 12, 1986, amends the Spill Compensation and Control Act (N.J.S.A. 58:10-23 11 et seq.) by increasing the tax rates and changing the definitions of hazardous substances and major facilities subject to the Act.

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CHAPTER I
DIVISION ORGANIZATION

HISTORY

The Division of Taxation is headed by a Director appointed by the Governor with advice and consent of the Senate to serve until a successor shall be appointed and qualified.

Effective September 1970, the Division was reorganized along functional lines replacing an arrangement based upon ten bureaus, each responsible for a single tax or a group of taxes. Further refinements developed during 1977 when the Division was reorganized to distribute its activities among three assistant directors. These activities include: Audit, Processing/Administration and Special Procedures/Investigations. A description of these activities and fiscal year accomplishments are detailed in Chapter 2.

On Dec. 3, 1983, a Miscellaneous Tax Branch was created within the audit activity with responsibility for the alcoholic beverage, cigarette, motor fuels, and public utility gross receipts and franchise taxes. In addition, a Tax Evasion Task Force was created within the director's office that is solely responsible for the identification, investigation, and case preparation of matters involving criminal violations of the state's tax statutes.

TAX ADMINISTRATION

Tax administration involves collection activities by State, county and municipality. As the State tax administrative agency, the Division exercises varying degrees of responsibility for taxes collected at all levels. These include:

Tax Collection: Administration of all taxes collected by the State for State and local purposes except boxing, T.V. and wrestling, parimutuel racing, motor vehicle licenses and fees, outdoor advertising and motor fuels use tax.

Services to Local Taxing Districts: Supervision of local assessment standards and procedures, administrative services to local districts and County Boards of Taxation, examination and approval of local tax maps, compliation and reporting of statistical data, preparation of equalization tables, and certification of assessors.

The Division also exercises certain police functions with regard to administration of fair trade practice requirements under the "Unfair Cigarette Sales Act" (C. 247, P.L. 1952) and "An Act To Regulate The Sale of Motor Fuels." (C. 258, P.L. 1952).

TAX COLLECTIONS

Collections by the Division during fiscal year ended June 30, 1987 totaled $8.8 billion or 95.9% of all major State Tax collections within and outside the Division. This represented an increase of $1 billion, or 13.5% over fiscal 1986. The $8.8 billion collected included $913.6 million for payment to local governments for their direct support. This 10.4% of Division collections represented $158.7 million of personal property replacement taxes (save harmless), $1.5 million of financial business taxes, $17.9 million of (Corporation Business Tax) Banking Corporation Taxes, $685.0 million for Public Utility Franchise and Gross Receipts Taxes, $30.0 million for local assistance funding and $20.6 million in Insurance Franchise Taxes. Except for Revenue Sharing and Senior Citizen and Veteran Deductions ($63.6 million), amounts distributed to each county and municipality are shown in Appendix III.

SERVICES TO LOCAL TAXING DISTRICTS

The Division supervises and coordinates local property tax procedures in the 21 counties and 567 local taxing districts. Local Property Tax collections totaled $6.8 billion representing an increase of $672.0 million or 11.03% over the previous year. This compares with $8.8 billion in major State tax collections. State responsibility for tax collections was 57%.

The Division also administers the Homestead Rebate Tax Program and provides rebate checks ($302.4 million in 1987) to eligible homeowners within each taxing district. It apportions $50 million of revenue sharing to taxing districts together with reimbursement for veterans and senior citizen deductions ($63.6 million in 1987).

STATUTORY RESPONSIBILITIES

Responsibilities of the Division arise under the following statutory provisions:

Tax	*N.J.S.A. Citation*
Alcoholic Beverage	54:41-1 et seq.
Alcoholic Beverage Wholesale Sales	54:32C-1 et seq.
Atlantic City Luxury	54:32B-24.1 et seq.
Business Personal Property	54:11A-1 et seq.
Cigarette	54:40A-1 et seq.
Corporation Business (Net Income and Net Worth)	54:10A-1 et seq.
C.B.T. Banking Corporation	54:10A-1 et seq.
C.B.T. Financial Corporation	54:10A-1 et seq.
Corporation Income	54:10E-1 et seq.
Financial Business	54:10B-1 et seq.
Gross Income	54A:1-1 et seq.
Insurance Premiums	54:16-1 et seq. 54:16A-1 et seq. 54:18A-1 et seq. and 54:17-4 et seq.
Landfill Closure and Contingency	13:1E-100 et seq.
Litter Control	13:1E-92 et seq.
Local Property	54:4-1 et seq.
Motor Fuels	54:39-1 et seq.
Public Community Water System	58:12A-1 et seq.
Public Utility Tax:	
Public Utility Excise Taxes	54:30A-49 et seq.
Railroad Franchise	54:29A-1 et seq.
Railroad Property	54:29A-1 et seq.
Realty Transfer Fee	46:15-5 et seq.
Resource Recovery Investment	13:1E-1 et seq.
Sales and Use	54:32B-1 et seq.
Savings Institution	54:10D-1 et seq.
Solid Waste Service	13:1E-1 et seq.
Solid Waste Importation	13:1E-1 et seq.
Solid Waste Recycling	13:1E-92 et seq.
Spill Compensation	58:10-23.11 et seq.
Transfer Inheritance Tax:	
Transfer Inheritance	54:33-1 et seq.
Estate	54:38-1 et seq.

CHAPTER II
ACTIVITIES OF THE DIVISION

The Division's 1,500 employees are organized into three major activities: Audit, Processing/Administration and Special Procedures/Investigations.

AUDIT

The Audit Activity contains two investigative functions, the Field Audit and Office Audit branches, plus three support functions (Audit Selection, Review and Hearing, and Audit Adjustment branches) designed to locate areas of non-compliance. Also included under this activity are several other specialized functions: the Office of Tax Analysis, the Transfer Inheritance Tax Branch, and the Public Utility Tax & Miscellaneous Tax Branch.

FIELD AUDIT

The Field Audit Branch has the responsibility to perform field audits for all taxes for which the selected taxpayer is liable. Thus, an audit team may be examining a taxpayer's accounting records for several different taxes during the performance of one audit.

During fiscal year 1987, the Field Audit Branch completed 3,340 assignments consisting of 3,155 regular field audits and 185 other assignments. Completed audits generated assessments of $42.2 million, distributed among the various State taxes as follows:

Tax	Amounts
Sales and Use Tax	$31,749,303
Corporation Business Tax	6,447,843
Public Utility Tax	1,664,109
Business Personal Property Tax	1,252,513
Gross Income Tax	797,649
Luxury Tax	175,596
Beverage Tax	78,046
Litter Tax	2,645
Total Assessments	$42,167,704

The field office in Chicago, Illinois completed 110 audits and proposed assessments of $4.7 million.

A field office was opened in Anaheim, California during November 1986. Staffed by two auditors, this office completed 12 audits and proposed assessments of $134,000.

The average assessment per auditor for fiscal year 1987 was approximately $371,000.

OFFICE AUDIT ASSESSMENTS

The primary function of this branch is to perform office audits on all returns in a consolidated tax file selected and assigned by the Audit Selection Branch. Since a consolidated tax file contains all the tax returns of a single taxpayer, audits are performed on all such returns on a comprehensive basis.

A variety of audits completed by eight audit groups, seven in Trenton and one in Newark resulted in $66.3 million in additional taxes assessed during fiscal 1987.

REVIEW AND HEARINGS

The Review and Hearings Branch is responsible for the review and conferencing of all complaints with respect to determinations made by, or on behalf of, the Director, Division of Taxation, with respect to the tax laws administered by him.

During fiscal year 1987, 1,343 hearings were held of which 895 involved assessments of $48.7 million. Collections of $25.3 million were affected. Amounts remaining in dispute in cases totaled $4.5 million and downward revisions in liability of $18.9 million were determined as justified on the basis of fact and law.

AUDIT ADJUSTMENTS

All written requests for refunds are received by this Branch and acknowledged. Refund claims are audited for the validity of the request. All refund claims are "searched" so that a taxpayer delinquent in one tax will not receive a refund for another tax.

Approximately 2.7 million refund claims resulting in $404.2 million in refunds were processed during the year. Refunds denied amounted to $34.8 million. The Gross Income Tax is the largest single source of refunds with 2,626,270 Gross Income Tax refunds issued during the fiscal year. Total revenue collected on bills amounted to $19.3 million.

All incoming tax returns are screened by computer for correctness of tax liability and may require adjustment. The computerized audit adjustment program is maintained by this Branch.

AUDIT SELECTION AND QUALITY CONTROL

The mission of this Branch is to select tax returns for audit based upon certain criteria, conduct subjectivity matters, define auditing standards, and operate a Word Processing Center.

Audit Selection

This section selects and assigns audits to all Field and certain Office Audit Groups. Three separate computer based programs are in effect to identify taxpayers with a high probability of exposure to audit change. They are based upon the Sales and Use Tax, Corporation Business Tax and Gross Income Tax respectively. Auditors in the Branch also make direct assessments where preliminary examination indicates a deficiency but that a selection and audit assignment would not be cost effective or was unnecessary. The Audit Selection Group also administers the Direct Pay Permit system under the Sales and Use Tax Act which upon approval, allows a vendor to use a Direct Payment Permit to waive the sales tax collection by vendor and allows the purchaser to pay the tax directly to the State.

During the fiscal year, 5,855 audits were assigned to office and field personnel.

Subjectivity

Based upon a wide variety of information sources, this section identifies persons or entities that have a tax nexus with this State, registers them on the tax rolls and assesses delinquent taxes. This Group also operates a Reporting Form Matching Program to uncover unreported income by persons or entities that may or may not be registered taxpayers and makes deficiency assessments accordingly.

During the fiscal year, $9.5 million was collected as a result of this program. In addition, over 2,600 new taxpayers were added to the Division's active file.

Exchange Agreements

This section is the ultimate recipient of information arising out of exchange agreements with the Internal Revenue Service and New York State and assesses whatever tax deficiency is indicated as a result of the information received.

During the fiscal year, 19,873 assessments were levied resulting in collections of $11.7 million.

Quality Control

This section has initiated a quality control function to assure that auditing standards are defined and are being honored. It also identifies problems peculiar to certain industries and defines appropriate audit procedures to assure the adequacy of the scope of the audit work done. Among other tasks completed, it designed and implemented the new computerized scoring scheme for the Corporation Business Tax based audit selections as well as the formal post audit quality control assessment program.

A program of billing erroneous net operating loss adjustments identified during the physical screening of Corporation Business Tax Returns was initiated this year. As a result of this billing program, $320,000 has been collected.

Word Processing

The work of the section has become progessively less clerical labor intensive as we reorient to the use of the personal and main frame computers. In personal computer mode, and with suitable applications software, the Branch has made four major innovations:

1. Over 30 computer based automatic billing programs were prepared which have significantly enhanced productivity.
2. A computer based scoring scheme for Corporation Business Tax returns was designed and implemented as a supplement to manual return classification.
3. This Branch has initiated accounting control over its own billings.
4. Data bases and data base analysis were designed and implemented for Gross Income Tax audit assignments and reporting results from the Office Audit Branch; for organizing information returns for unreported income; and for meeting over reporting obligations under the Exchange Programs. Ad hoc data bases were created and used for analysis of reporting

TABLE 1
MAJOR STATE TAX COLLECTION (NET) 1985-1987

	Collections (Fiscal Year)						Percent Changes	
TAX SOURCE	1987	% OF TOTAL	1986	% OF TOTAL	1985	% OF TOTAL	1986-1987	1985-1986
Collected by Division:								
Alcoholic Beverage	$ 57,886,041	0.6%	$ 58,562,564	0.7%	$ 58,409,918	0.8%	-1.2%	0.3%
Business Personal Property	29,786,820	0.3	33,136,984	0.4	37,701,832	0.5	-10.1	-12.1
Cigarette	210,954,509	2.3	214,203,041	2.6	216,626,294	2.9	-1.5	-1.1
Corporation Business	1,129,229,561	12.3	996,135,078	12.3	980,324,154	13.0	13.4	1.6
CBT Banks	72,702,945	0.8	66,212,562	0.8	58,590,766	0.8	9.8	13.0
CBT Financial Businesses	6,235,893	<0.1	4,057,467	<0.1	6,657,790	0.1	53.7	-39.1
Corporation Income	510,013	<0.1	290,186	<0.1	304,019	<0.1	75.8	-4.6
Financial Business	35,456	<0.1	24,424	<0.1	27,849	<0.1	45.2	-12.3
Gross Income	2,607,617,501	28.4	2,052,592,417	25.3	1,935,490,953	25.7	27.0	6.1
Insurance Premiums	142,536,429	1.6	125,519,922	1.5	101,829,493	1.4	13.6	23.3
Landfill Closure and Contingency	4,847,147	0.1	5,310,856	0.1	5,302,274	0.1	-8.7	0.2
Litter Control[1]	5,169,247	0.1	—	0.0	—	0.0	—	—
Miscellaneous Revenues	245,061	<0.1	227,721	<0.1	276,162	<0.1	7.6	-17.5
Motor Fuels	321,103,155	3.5	318,198,986	3.9	196,208,188	3.9	0.9	7.4
Public Community Water Systems	2,673,033	0.0	2,590,739	0.0	2,588,563	<0.1	3.2	0.1
Public Utility Excise (State Use)	121,692,770	1.3	120,082,610	1.5	122,951,074	1.6	1.3	-2.3
Public Utility Excise (Mun. Use)	893,934,102	9.7	881,978,727	10.9	811,686,197	10.8	1.4	8.7
Railroad Franchise	2,504,206	<0.1	50,251	<0.1	29,854	<0.1	—	68.3
Railroad Property	40,368	<0.1	39,561	<0.1	42,420	<0.1	2.0	-6.7
Resource Recovery Investment	23,105,682	0.3	14,405,483	0.2	888,628	<0.1	60.4	—
Sales and Use	2,822,234,295	30.7	2,529,091,374	31.2	2,260,827,342	30.0	11.6	11.9
Alcoholic Beverage Wholesale	89,545,868	1.0	85,280,390	1.1	81,018,889	1.1	5.0	5.3
Atlantic City Luxury (Local Use)	15,180,131	0.2	14,810,346	0.2	13,779,850	0.2	2.5	7.5
Savings Institution	25,563,861	0.3	16,940,087	0.2	4,484,525	0.1	50.9	277.7
Solid Waste Importation	3,871,835	0.0	4,272,666	0.1	364,813	<0.1	-9.4	—
Solid Waste Recycling	3,874,415	0.0	4,245,033	0.1	4,236,469	0.1	-8.7	0.2
Solid Waste Services	5,498,205	0.1	5,465,361	0.1	444,320	<0.1	0.6	—
Spill Compensation	12,859,351	0.1	12,028,616	0.1	9,768,637	0.1	6.9	23.1
Transfer Inheritance and Estate	190,368,352	2.1	188,633,527	2.3	194,424,660	2.6	0.9	-3.0
Total Collected by Division[2]	$8,801,806,252	95.9%	$7,754,386,979	95.5%	$7,205,285,933	95.6%	13.5%	7.6%

Collected Outside Division:								
Boxing-Wrestling-TV	$ 349,452	<0.1	$ 259,139	<0.1	$ 304,412	<0.1	34.9	-14.9
Motor Fuels Use	22,438,865	0.2	20,801,999	0.3	7,189,578	0.1	7.9	189.3
Motor Vehicle Fees	349,977,762	3.8	333,339,367	4.1	317,866,822	4.2	5.0	4.9
Outdoor Advertising	239,452	<0.1	238,690	<0.1	240,312	<0.1	0.3	-0.7
Pari-Mutuel	7,378,960	0.1	7,632,076	0.1	6,944,530	0.1	-3.3	9.9
Total Collected Outside Division	$ 380,384,491	4.1%	$ 362,271,271	4.5%	$ 332,545,654	4.4%	5.0%	8.9%
Total Major State Tax Collections[3]	$9,182,190,743	100.0%	$8,116,658,250	100.0%	$7,537,831,587	100.0%	13.1%	7.7%

(1) Tax effective April 21, 1986 (Chapter 533, P.L. 1985).
(2) Excludes State Realty Transfer Fee collected by counties and remitted to state.
(3) Excludes casino gambling taxes and lottery profits.

forms as an aid in identifying unreported income which is assessed by the Branch and also for billing items received from the exchange agreement from New York State.

OFFICE OF TAX ANALYSIS

This office conducts research on a broad range of tax policy and tax administration issues to provide insight into the impact of current Division policies and the implications of future trends. The unit continuously monitors economic indicators at the national and state level plus state revenue collections as part of its responsibility to provide revenue projections for use in the State Budget. Tax impact estimates for use in fiscal note worksheets that accompany legislative bills and annual publications on major taxes and Division activities are prepared by this office.

Tax Studies

Much of the year's research focused on the impact of the Federal Tax Reform Act of 1986 on New Jersey taxpayers and revenue collections. An examination of the revenue collection patterns underlying the Corporation Business Tax and preliminary estimation of the changes in tax liability due to tax reform were conducted. Studies of the large increases in capital gains realizations during 1986 were initiated to identify possible impacts on future year's revenue collections. Other major studies included analysis of the Gross Income Tax Deduction/Credit for property tax on various municipalities and income classes, an evaluation of the first year results of the New York-New Jersey Cooperative Agreement on Sales Tax Enforcement, examination of alternative policies for providing property tax relief via the income tax, and comparative analysis of New Jersey and surrounding states' tax structures.

The unit worked closely with staff of the State and Local Expenditure and Revenue Policy Commission (SLERP) providing data, answering inquiries, and commenting on draft reports. A number of parallel and complimentary research projects were initiated which will provide information on various tax policy issues to the Commission as well as provide a framework for evaluating the Commission proposals.

The Division has contracted with a consultant to develop microsimulation models for use in evaluating policy changes to the Gross Income Tax and Corporation Business Tax. Extensive work on developing the data bases was completed using both samples of New Jersey returns, monthly Federal returns, and economic/demographic data from other sources. Analytical studies of the impact of current New Jersey tax law and the impact of Federal changes in the Corporate Business Tax will be completed in fiscal year 1988.

Publications

The following publications are available annually:

- Average Assessment/Sales Ratios by Taxing District-by Property Class
- Average Real Estate Tax Bill by Taxing District-by Property Class
- Coefficient of Deviation-Measures of Property Assessment Uniformity by Taxing District
- Owner Occupied Housing Statistics from Homestead Rebate and Income Tax Data Match
- Statistics of Income
- Division of Taxation's Annual Report

MISCELLANEOUS TAX BRANCH

The Miscellaneous Tax Branch is responsible for the administration of the Alcohol Beverage, Cigarette, Motor Fuel and Public Utility Taxes. The administration of the Spill Compensation and Control Tax was assumed by the Branch this year after substantial revision in the taxpayer base, rate of tax and items subject to tax.

This Branch reregistered old and new taxpayers under the Spill Compensation and Control Act and realized over $2.4 million of collections through assessments of additional taxes.

This Branch was a participant in a Federal/State Motor Fuel Tax program to identify problems in the collection of both Federal and State taxes on motor fuels. Statistics developed in the program resulted in significant changes in the collection of Federal taxes on motor fuels being enacted by the Congress.

A regional problem-solving approach has been instituted to work on common enforcement problems with the states in the Middle Atlantic Region.

PROCESSING/ADMINISTRATION

Processing and Administrative Activity is responsible for processing tax returns and forms, deposit of receipts, and all administrative functions.

ADMINISTRATION

The Administration Activity is responsible for all centralized support functions of the Division. This Activity is divided into three sections; Management Services, Manpower Resources & Development and Systems & Methods.

MANAGEMENT SERVICES

Property and Records

This Section is responsible for the effective facilities management of all property occupied by the Division. This includes floor space on six of the ten floors of the Taxation Building, the Mill Hill Processing Center and Annex, the Document Control Center, and two warehouse facilities in the City of Trenton; a Satellite Processing Center in Lakewood, New Jersey; an Audit operation in Chicago, Illinois; and nine other field offices in New Jersey located in Bridgewater, Cherry Hill, Fair Lawn, Newark, Northfield, Randolph, Sea Girt, Vineland, and Hamilton Township in the Trenton Area.

This section also operates the Division's records management program. This involves the inventory and storage of literally millions of filed tax returns in such a manner to ensure their retrieval as needed or destruction in accordance with official criteria.

Budget and Fiscal

Budget activities include planning, preparation, and execution of four separate budgets on an annual basis. Individual budgets include: Processing/Administration, Special Procedures/Investigations, Tax Audit Services, and the Property Tax Relief Fund.

This Section is responsible for all purchasing and vendor accounts payable for the Division as required, and the processing of vendor invoices, travel expense invoices and all procurement documents. In addition, this section acts as liaison between the Division of Taxation and the Department of Treasury, Administration Section, with respect to budgetary and fiscal activities.

Set-Off Individual Liability (SOIL)

The SOIL Program was implemented during fiscal 1982 to provide State Agencies with another avenue of collecting debts owed by individuals by "setting-off" those debts against Gross Income Tax returns and/or Homestead Rebates which might otherwise be payable to those individuals.

During the calendar year 1986 cycle, twenty-five (25) State Agencies submitted over 320,000 debtor names. A total of 93,687 names were successfully matched resulting in set-offs of $9.8 million. Compared to $7.7 million for the 1985 cycle, the 1986 results represent an increase of approximately 27% in set-off amounts. During the last five years, the Division has collected $35.8 million in previously uncollectible debts.

Mail Services

Mail Services is responsible for proper handling of a large volume of forms, documents, and correspondence for the entire Division. It also performs mail service for several other state agencies. During 1987, Mail Services processed over 13 million pieces of outgoing mail and over 10 million pieces of incoming mail.

WORKFORCE RESOURCES & DEVELOPMENT

Personnel

Under the operating jurisdiction of the Treasury Administration Division and the New Jersey Department of Personnel, the Workforce Resources and Development Branch is primarily responsible for the supervision of a complete program of administrative services for all Personnel activities including recruitment, compensation, selection, promotions, transfers, leaves of absence, retirements, salary adjustments, position classifications, and organizational title and position changes. Other personnel work is performed in the area of job evaluations, testing, appeal matters, employee relations and grievance handling, and affirmative action.

In-Service Training

The training arm of this branch is responsible for the design, development and implementation of all division training and staff development. Management of the Division of Taxation is committed to the attainment of maximum employee productivity through an intensive training and development effort of its own employees. Intensive and on-going efforts in the training area embody many purposes. Primary among these are: the commitment to educate and train Division employees in understanding and operating state of the art data/word processing equipment; development and embellishment of programs in career upward mobility; remedial skills training for the disadvantaged segment of our workforce; in-service programming for auditor and investigations Activities. Taxation's goal is to assist employees in keeping pace with the hi-tech atmosphere into which the Division is rapidly evolving.

SYSTEMS AND METHODS

Systems and Methods acts as liaison between the Office of Telecommunications and Information Systems (OTIS), other state and federal agencies, and the end users of data processing resources within Taxation, aids in the automated and manual systems design required by new legislation and recommends and evaluates new technological concepts for the Division. Systems and Methods has the general responsibility for the design and specification of all New Jersey tax forms, site inspection of prospective vendors and overall form quality assurance.

In addition the branch supplies technical support, evaluates suggestion awards, performs special project work and maintains numerous management information reports.

The System and Methods branch reviews data processing requests for technical soundness and overall Division desirability. Priorities for these requests are then set by either the Systems Review Board or the Small Projects Priority Committee. During 1987, a total of 170 such requests were evaluated.

Systems and Methods participated in the change and design of many systems during the year due to legislative issues and law changes. Included in this group are the Corporation Business Tax, Spill Compensation and Control Tax, Litter Control Tax and Solid Waste Recycling Tax.

Continuous effort is expended to refine and improve existing systems. Included in this group was the inclusion of the four-digit zip code extension on Homestead Rebate checks which resulted in additional savings as a result of reduced postage applied to each check.

TAXNET SYSTEM PROJECTS

In an effort to increase the efficiency of its revenue collection methods the Division continued the systems development effort known as TAXNET which will result in the total redesign of all existing tax systems as well as the implementation of several new systems. During the 1987 fiscal year the effort centered around the Management Information System (MIS), Cash Receipts Accounting System (CRAS) enhancements, Taxation Automated Contact System (TACS), Tax Record Image Mechanization System (TRIMS), Generic Tax System (GENTS) and Taxpayer Registration System (TAX REG). A brief summary of each of these projects follows:

Management Information System (MIS)

The system is designed to support the management of the Division in its role of developing performance objectives, planning for the future and measuring results of operations against historical and projected costs. Managers are able to identify the current status of an objective through a MIS inquiry. This system was completed and put into production during the second half of the 1987 fiscal year.

Enhancements to the Cash Receipts Accounting System (CRAS)

The Cash Receipts Accounting System (CRAS) was originally implemented in 1980 to mechanize the cash book and deposit preparation functions for nine of the major taxes administered by the Division. The enhancement project completes the automation of these functions for the remaining taxes administered. The enchancements also provide the following features:

—Automated adjustment and invoice processing.

—An on-line cash book inquiry.

—The ability to accept data tapes from taxpayers and an automated method for accepting Electronic Fund Transfers transactions.

—An automated interface with Taxation Unremitted Liability Plotting System which will facilitate recording the accounts receivable functions for the manual taxes.

Taxation Automated Contact System (TACS)

This system is designed to assist the Division in more efficiently pursuing deficient and delinquent taxpayers. TACS provides a means of contacting such taxpayers by telephone and integrating current collection techniques with the automated capabilities of call scheduling and recording taxpayer responses. The system will become operational early in the 1988 fiscal year.

Tax Record Image Mechanization System (TRIMS)

This system involves the merger of several existing technologies which results in an image processing system for the electronic storage of image data. Use of this capability eliminates the need to retain and physically move millions of tax returns and provides the capability to directly access the actual image of a return from virtually any location. Implementation of the mainframe portions of TRIMS is scheduled for fiscal 1988. A pilot configuration of image processing hardware was installed during fiscal 1987.

Generic Tax System (GENTS)

Over the years, the Division has developed several tax administration systems for the purpose of maintaining taxpayer account information. These systems reflect the use of design considerations and technology available at the time making them cumbersome by today's standards and inconsistent in terms of programming and maintenance needs. GENTS will provide a single tax administration system to replace the outmoded tax-by-tax systems presently in place. Design was completed in fiscal 1987. Implementation will be phased over a period of at least 24 months.

Taxpayer Registration (TAX REG)

The primary goal of the Taxpayer Registration project is to provide the Division with an effective means of registering all eligible taxpayers in the State of New Jersey. To meet this goal, the system being designed will incorporate the registration requirements needed to support current and future tax eligibilities and to provide automated interfaces with existing systems and those currently under development.

PROCESSING

This activity incorporates the Division services such as receipt of tax returns and checks, general correspondence regarding taxpayer applications for licenses, registration of taxpayers, updating of taxpayers identification information and accounts which are essential to effective tax administration. Except for Transfer Inheritance, Public Utility, and Local Property Taxes, the Branch processes all tax returns.

The activities of the Local Property Branch, which include implementing standards for County Tax Boards, providing assistance to local assessors, and administering the Realty Transfer Tax and Homestead Rebate Program, are also included with this activity.

Returns Files

The Mill Hill Returns Files Section was restructured to maintain only the files for the current year returns of the Gross Income Tax. Approximately 5,912,000 Gross Income Tax Returns of various types are housed in this section. More than 409,313 requests for files and returns were completed during fiscal year 1987.

Returns Processing

Returns Processing's functions include the extracting, screening, coding and numbering of tax returns as well as all mail services within the Division. More than 95% of all checks received are deposited in the bank on the day received.

During the fiscal year this section assumed responsibility for the newly enacted Litter Control Tax, for processing sales tax returns from vendors covered by the New York/New Jersey cooperative agreement, and for manually processing six taxes formerly handled by the Revenue Accounting Section.

During the month of August, the Returns Processing Section allots space to the Department of Human Services' Life Line program, and keeps account of their mail receipts. The total receipts associated with this program for the last fiscal year was 160,282.

Over 10.2 million pieces of mail were received during 1987. A comparison of mail receipts for the last two fiscal years follows:

TAX SOURCE	MAIL RECEIPTS 1986	MAIL RECEIPTS 1987
Atlantic City Luxury	2,084	1,923
Alcoholic Beverage	6,129	4,959
Business Personal Property	60,765	50,759
Cigarette	31,429	29,821
Corporation Business	404,902	475,133
Gross Income:		
Employee 1040 Estimated	941,521	957,055
Employee 1040	3,742,280	3,772,183
Employer Withholdings	1,245,916	1,337,012
Homestead Rebate Applications	1,557,925	1,561,907
Employer Reconciliations	179,713	191,635
Litter Control	—	60,747
Miscellaneous	490,371	536,605
Motor Fuels	27,834	26,911
New York/New Jersey Border Sales	—	4,836
Sales and Use/Urban Zone	1,223,067	1,281,488
Totals	9,913,936	10,292,974

In addition, over 8.9 million returns were processed. A comparison of returns processed for the major taxes is listed below:

	RETURNS PROCESSED 1986	RETURNS PROCESSED 1987
Business Personal Property	63,200	53,895
Corporation	478,311	536,759
Gross Income:		
Employee 1040 Estimated	998,298	1,055,963
Employee 1040	4,165,941	4,263,114
Employer Withholding	1,413,933	1,482,079
Employer Reconciliations	196,967	215,549
Sales and Use/Urban Zone	1,337,728	1,335,337
Totals	8,654,378	8,942,696

NOTE: Mail Receipts are all mail items received by the Division of Taxation and include returns and payments, returns without payments, checks only, and all other correspondence addressed to the Division.

Returns Processed means all returns received by Mill Hill Processing Center, Main Office or any Branch office of the Division of Taxation and processed through the Returns Processing Section.

Revenue Accounting

The Revenue Accounting Section is responsible for:

.... maintaining the accounting records for all the tax revenues processed by the Mill Hill Processing Center.

.... reporting revenues to the State of New York received under the Interstate Cooperative Sales Tax Agreement.

.... monitoring and setting meters for Cigarette Tax at the District offices, authorizing meter settings at various banks throughout the State, and issuing Cigarette Tax Stamp (decals).

Checks are deposited daily and transmittals of income are forwarded to the Division of Budget and Accounting via on-line computer terminals for the Agency Accounting System. The Section reviews problem checks and returns for Sales, Corporation and Gross Income Taxes, and makes adjustments to taxpayer accounts when an error has been incurred.

Daily, weekly, monthly, fiscal year and special revenue and statistical reports are prepared for the taxes processed at Mill Hill. All revenue accounts are reconciled to the Department of Treasury Information System on a monthly basis.

Yearly distribution of revenues for the Financial Business Tax and the Insurance Premium Tax are prepared and forwarded for certification of the Director. The section also assists in the compiling of figures for Corporation Bank Tax distribution in conjunction with the Audit Adjustment Branch.

The Revenue Accounting Section has undertaken an enhancement of data entry accounting for the Motor Fuel Tax wherein the Motor Fuel Tax and Oil Spill Tax tax collection data is entered via on-line office terminals. The new process results in a much more accurate and efficient accounting system.

Data Input and Control

This section is responsible for controlling all computer input and output generated by the processing of tax forms and related documents. It consists of two units:

1. *Data Capture Unit*—Handles input required to service all computer programs including cash verification, tax return editing and billing, delinquencies, field investigation assignments, audit selection, identification, microfilm and the Cash Receipts Accounting System which involves the input of checks and cash receipts.
2. *Data Input and Output Control Unit*—Controls source documents and the input and output maintenance of control ledger delivery of hard copy reports and microfilm, and acts as liaison of the Revenue Accounting Section and O.T.I.S. With more than 300 separate computer programs and their applications, volume runs into the millions of entries.

Data Perfection

The primary function of this section is to analyze, interpret and correct all rejected computer edits and to prepare data for corrective action. This section is also responsible for having all tax batches accepted through the Cash Receipts Accounting System.

During fiscal 1987 year, this section handled 595,984 rejected edits.

Deposit Preparation

This section prepares for bank deposit all checks and cash receipts representing payments for tax returns, billings and licenses. It also maintains liaison with Depository Banks and the Division of Budget and Accounting. During fiscal year 1987, approximately 5.2 million checks and cash transactions were deposited.

Central Identification

The primary function of the Central Identification Section is to maintain a unified file of all taxpayers. A unified application form makes it possible for a taxpayer to register at a single time for all taxes. Active taxpayers records are maintained and corrected where necessary by an Integrated Update and Retrieval Data Processing System. The 5 major units in Central Identification are:

1. *Changes*—Completed over 195,080 changes to the master file.
2. *New Registrations*—Coded and examined 56,049 applications and processed 2,123 "Changes to Corporation Identification." Over 1,530 businesses have registered for the Urban Enterprise Zone Act.
3. *Correspondence*—Typed and mailed more than 218,450 pieces of correspondence and tax returns.
4. *Edit*—Produced more than 225,450 corrections to Taxpayer Identification and Cash Records.
5. *Data Input*—Entered 233,178 changes and added over 44,202 new accounts to the Unified Taxpayer File. All additions and changes are immediately available to all users of the system throughout the Division.

An additional function of this section is to process and issue Cigarette and Motor Fuel Licenses involving fees and special types of licenses requiring bonds, and the transfer of Alcoholic Beverage Licenses. The number of licenses and registrations issued in 1986 and 1987 is shown below:

TYPE OF LICENSE AND REGISTRATION ISSUED	NUMBER ISSUED 1986	NUMBER ISSUED 1987
Cigarette Tax:		
Distributors	115	112
Wholesalers	337	322
Over-the-Counter	17,554	18,294
Vending Machines	22,873	21,885
Miscellaneous	272	49
Motor Fuels Tax:		
Retail Licenses	5,647	5,508
Wholesale Licenses	533	357
Transport Licenses	3,396	3,386
Alcoholic Beverage Tax:		
Transfers	544	573
Totals	51,271	50,486

LOCAL PROPERTY TAX

Local Property Taxes produced 43% of New Jersey State and Local Taxes collected during fiscal 1987.

Principal activities include: implementation of standards dealing with County Tax Board rules and regulations, Chapter 499, P.L. 1979 revaluation contracts, certification of assessors, and tax maps; preparation of the annual Table of Equalized Valuations and tax abatement statistics; assistance to local property tax administrators; administration of farmland assessments, realty transfer tax, and homestead rebates; apportionment to local taxing districts of revenue sharing, personal property replacement, in lieu payments of state owned property; and services to other departments and individuals.

TABLE 2
NET LOCAL PROPERTY TAX GROWTH BY YEARS

Year	*Total (millions)*	*Percent Change*	*Year*	*Total (millions)*	*Percent Change*
1978	$3,275.3	2.19	1983	$4,848.7	7.86
1979	3,441.6	5.08	1984	5,175.0	6.73
1980	3,743.5	8.77	1985	5,517.5	6.62
1981	4,134.8	10.50	1986	6,094.1	10.50
1982	4,495.4	8.72	1987	6,766.1	11.03

Revaluation and Reassessment

Revaluation and reassessment programs are of primary importance in attaining uniform local property tax assessments and are given continual attention. Between 1951 and 1987, 561 local taxing districts undertook 1,210 such programs by professional revaluation firms. In 1987, 53 taxing districts implemented a revaluation.

Chapter 424, P.L. 1971 requires the Division to establish standards to be used in valuation and revaluation for assessment purposes, and to prescribe minimum qualifications for firms and individuals engaged in such activity The Director must approve any contract for this purpose and must determine that the contractor meets prescribed qualifications. During fiscal 1987, 63 contracts and/or specifications were approved.

Certification of Assessors

Chapter 44, P.L. 1967 requires each taxing district to be served by a certified assessor, and as many Deputy Tax Assessors as a municipality determines to be necessary. During fiscal year 1987, the Division held 2 Assessor Certification Examinations. A total of 126 candidates completed this examination in fiscal year 1987.

Of the 1,584 persons who have been issued a tax assessor certificate since inception of the program, 317 are presently in office, 76 are Deputies, 528 are no longer in office, 42 are on an assessor's staff, 464 have no connection with an assessor's office, 137 are deceased, 4 have had their tax assessor certificates removed, and 16 are out of state residents.

Of the 567 municipalities in New Jersey, 546 have a certified Tax Assessor, 2 have a non-certified tax assessor, 13 have assessors who hold office by statutory provisions allowing anyone who has held office as assessor on a continuous basis since July 1, 1967 to continue in office. 110 certified Tax Assessors and Deputies serve more than one taxing district. Six municipalities have vacancies.

100 Positions of Deputy Tax Assessor have been authorized of which 86 are filled by persons holding a tax assessor certificate. Six Deputy Tax Assessors are not certified and 8 fall under the same statutory provisions mentioned above.

Tax Maps

New Jersey law (Chapter 18, P.L. 1918 and Chapter 167, P.L. 1939) provides for the preparation of "maps for purposes of taxation in all taxing districts," except townships having populations under 2,500. The Director is responsible for approval of such maps and may direct a municipality in its preparation (N.J.S.A. 40:146-29).

Chapter 424, P.L. 1971, requires inspection of an up-to-date tax map prior to approval of any revaluation contract. Since 1982, 75 taxing districts have developed completely revised tax maps and 325 have existing maps judged current and usable.

Tax maps have never been approved in 16 taxing districts, including those that are not required to have a map, 344 districts have approved tax maps more than twenty years old, and the remaining 207 have maps approved between 1967-1987. Some of those not approved recently are maintained on the basis of current specifications.

County Tax Board Rules and Regulations

Subsequent to adoption of uniform rules and regulations governing County Boards of Taxation (C. 119, P.L. 1973), the Director, in cooperation with members of the County Boards, maintains constant review to keep them current with changes in law and practice. Chapter 499, P.L. 1979 establishes the office of County Tax Administrator.

Equalization Table

Each year the Division publishes a Table of Equalized Valuations showing the average ratio of assessed value to true value of real estate in each of the 567 local taxing districts. This table is certified to the State Commissioner of Education pursuant to Chapter 86, Laws of 1954 (N.J.S.A. 54:1-35.1) for use in calculating and distributing State school aid. Equalized valuations are also the basis for apportioning county taxes among local taxing districts and for apportioning the tax cost for a large number of regional school districts among component taxing districts. Equalized valuations are also the basis for measuring debt limits for local governmental units.

The ratio of assessed valuation to sales price is calculated for each usable sale and all are classified into four groups (vacant land, residential, farm, other[1]). An overall district average weighted ratio is calculated for all classes as a weighted average of separate ratios calculated for each class. This district weighted ratio is applied against assessed value of the district to determine aggregate "true value."

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[1] Other properties are subclassified into commercial, industrial and apartments for statistical purposes.

"True value" is averaged with true value for the preceding year after adjustment for "added and omitted assessments." This averaging has the two-way advantage of avoiding abrupt changes in ratio from year to year and avoiding undue influence of inadequate samples of sales of a single year.

The average ratio of assessed value to true value of all real estate in 1987 was 60.98%.

The Table of Equalized Valuations promulgated October 1, 1987 shows that the aggregate assessed valuation of the real property in the State totaled $217.9 billion and the aggregate true value totaled $357.3 billion. Total equalized valuation increased from $288.1 billion in 1986 to $359.6 billion in 1987, an increase of $71.5 billion, or 24.8%.

Farmland Assessment

The "Farmland Assessment Act of 1964" (C. 48, P.L. 1964) provides for preferential assessment of land—"actively devoted to agricultural or horticultural use," at its value for such rather than market value. Unit values for various types of farmland are jointly determined with the Department of Agricultural Economics and Marketing, Rutgers University.

In 1987 there were 38,093 "line items" of qualified farm assessments comprising $1,223,758 acres or 25.46 of total State area. Although large in area, these farmland assessments represent .17 of the entire property tax base.

Water Pollution and Air Pollution Tax Exemption

N.J.S.A. 54:4-3.56 et seq. and N.J.S.A. 13:1D-7 provide for exempt status of certain air and water pollution control equipment, facilities and devices upon certification by the State Commissioner of Environmental Protection. Ratables exempted under these laws total $41,543,251.

Solar Energy Exemption

Chapter 256, P.L. 1977 provides for the exemption of certified solar heating and cooling systems from real property taxation. The local construction code official is responsible for the certification of such systems when found to be designed primarily as solar heating and cooling systems.

Under the Act, the exemption amount is defined as the difference in the assessed value of the property with and without the certified solar

TABLE 3
1986 SUMMARY OF FARM ASSESSMENT[1]
REGULAR FARM (3a) QUALIFIED FARM (3b)

	3a (Regular Farm)		3b (Qualified Farm)				Total Farm		% Distribution	
	No. of Line Items[2]	Assessed Value	No. of Line Items[2]	Total 3b Acreage	3b Acres as % of County Area	Assessed Value	No. of Line Items 3a & 3b[2]	Assessed Value	Farm Assessed 3a	Value 3b
Atlantic	1,013	$ 53,693,574	1,453	40,874.91	11.29	$ 12,730,286	2,466	$ 66,423,860	.44	.10
Bergen	107	34,990,200	166	3,231.33	2.15	6,476,850	273	41,467,050	.09	.02
Burlington	1,738	132,217,950	3,645	161,641.72	30.83	41,410,342	5,383	173,628,292	1.53	.48
Camden	386	15,040,530	903	14,144.17	9.95	17,671,722	1,289	32,712,252	.20	.24
Cape May	304	17,449,860	565	14,708.48	8.66	3,959,430	869	21,409,290	.25	.06
Cumberland	1,772	70,250,150	2,679	86,424.58	26.88	22,746,238	4,451	92,996,388	3.55	1.15
Essex	13	1,848,200	30	397.18	.49	226,300	43	2,074,500	.02	.00
Gloucester	1,752	102,603,200	3,406	84,271.30	40.07	37,200,800	5,158	139,804,000	2.36	.86
Hudson	0	—	0	—	—	—	—	—	—	—
Hunterdon	3,057	404,790,189	5,090	156,378.40	55.91	44,005,348	8,147	448,795,537	8.43	.92
Mercer	784	88,544,870	1,676	53,281.82	36.84	17,347,890	2,460	105,892,760	1.75	.34
Middlesex	651	71,080,000	1,345	37,727.79	19.09	21,883,100	1,996	92,963,100	.34	.11
Monmouth	2,098	197,894,880	3,013	84,880.11	27.80	34,585,166	5,111	232,480,046	1.19	.21
Morris	651	115,778,225	1,286	35,018.04	11.45	11,972,718	1,937	127,750,943	.58	.06
Ocean	413	36,252,750	481	12,645.52	3.08	3,210,850	894	39,463,600	.24	.02
Passaic	54	3,200,700	155	8,045.05	6.54	2,290,020	209	5,490,720	.05	.03
Salem	1,777	77,111,400	3,764	125,870.56	57.34	28,307,480	5,541	105,419,240	8.61	3.16
Somerset	957	150,959,800	1,847	64,888.82	33.23	15,032,070	2,804	165,991,870	1.53	.15
Sussex	1,686	141,976,420	2,469	126,128.92	37.45	20,018,798	5,155	161,995,218	3.71	.52
Union	13	3,322,200	34	365.21	.55	304,200	47	3,626,400	.03	.00
Warren	1,452	128,173,225	3,086	112,834.56	48.70	23,036,863	4,538	151,210,088	5.47	.98
Total	20,678	$1,847,178,323	38,093	1,223,758.47	25.46	$364,416,831	58,711	$2,211,595,154	.85	.17

NOTES:

1. Regular farms (land and improvements) are valued by the same standard as other taxable property. Qualified farms (land only) are assessed on basis of agricultural use only upon application of owner.
2. Number of line items cannot be interpreted as the number of farms, some farms encompass more than one line item.

system. Ratables exempted under this law totaled $2,493,110.

Business Personal Property

Effective in 1968, all business personal property except that of telephone, telegraph, and messenger system companies was removed from local tax rolls (C. 136, P.L. 1966). A personal property tax replacement program was designed to distribute State collected revenue to municipalities. A "save-harmless" measure assured municipalities of no less than the greater of their business personal property taxes in 1964, 1965, 1966 or 1967 (C. 135, P.L. 1966). Any excess revenues obtained from four replacement tax sources over the "save-harmless" requirement is distributed to all municipalities pursuant to a formula (N.J.S.A. 54:11D-4). The "save-harmless" amount of $106,835,188 was exceeded in 1975-1975 by $51,868,646.

Repeal of most replacement taxes was accompanied by legislation providing annual appropriation of not less than $158,703,834, the amount certified on October 15, 1976 (C. 3, P.L. 1977). C. 4, P.L. 1977 provided for the repeal of the business personal property tax on all business machinery and equipment acquired on or after January 1, 1977.

"In Lieu" of Tax Payments

Chapter 272, Laws of 1977 provides for payments to municipalities for local services "in lieu" of taxes on certain State-owned property.

The law provides that eligible State-owned property shall not include property used or held for future use for highway, bridge or tunnel purposes nor shall it include property which is qualified under another State law for any other payment "in lieu" of taxes.

Exempt Property Lists

Legislative provisions for payment in lieu of tax revenues to taxing districts for services rendered to state owned exempt properties placed added emphasis on continuing efforts to attain realistic assessment for all exempt properties. Annual lists of exempt property valuations are compiled.

Assistance to County Boards of Taxation

Close contact with the 21 County Boards of Taxation is maintained by correspondence, telephone, and by visits of the field staff. During the year 10,714 calls were made by the staff for this purpose. Division staff meets monthly with the Executive Committee of the New Jersey Association of County Tax Board Commissioners and County Tax Administrators to discuss problems and plans of the County Boards and assessors. It is through such close cooperation that uniform implementation of new or amended legislation and procedures is developed and maintained.

Assistance to Local Assessors

Division field staff maintain regular contact with local assessors to provide direct assistance in solving day-to-day administrative problems. Specialized assistance is provided in the case of property exemptions, deductions, Homestead Rebate problems and introductory training for new assessors.

During the year, the field staff was responsible for overseeing the processing and prescreening of 296,915 SR-1A's of which over 124,000 were determined to be usable for development of the Director's Ratio. In the process of assisting assessors in carrying out the duties of the office, over 18,500 calls were made and 39 new assessors provided introductory training by field staff personnel. There were 23,289 SR-1A's referred to the field in order to determine the usable/nonusable status for sales ratio purposes.

Assessor Training

Since 1954 the Division has co-sponsored annual in-service training courses for assessors conducted by the Bureau of Government Research at Rutgers, The State University, at strategic locations throughout the State. The Division supplies some of the instructors for courses, is represented on the planning committee and participates in the annual Rutgers Conference for Assessing Officers, The New Jersey Real Property Appraisal Manual, The Handbook for New Jersey Assessors and the Assessors Law Manual are the primary textbooks used in all in-service training courses.

Real Estate Appraisals

An Appraisal unit is maintained for assistance to assessors in appraisals of special purpose or other properties of unusual character. During fiscal 1987, assistance was given in 51 municipalities on 154 separate properties having an appraised value of $454,449,439. Valuation data are accumulated as a basis for developing improved property assessment standards for local assessors. In addition to appraisals for assessors, appraisal assistance is often rendered to other state agencies. Appraisals, where necessary, are also prepared in conjunction with the valuation of state owned property reported by taxing districts under Chapter 272, Laws of 1977.

Data Processing For Local Tax Roles

Assessment records for all taxing districts are produced and maintained using a data processing system developed by the State.

Full implementation of the New Jersey Property Tax System (MOD IV) enables county boards of taxation to accomplish mechanically a variety of tasks formerly requiring extensive manual effort.

Homestead Tax Rebate

A Homestead Tax Rebate calculated at $1.50 per $100 to $10,000 of equalized value, or two-thirds of equalized value, whichever is less, plus 12.5% of the effective tax rate in the municipality wherein the rebate is claimed, multiplied by $10,000 of equalized value or two-thirds of equalized value whichever is less is mailed to each qualified homeowner in New Jersey. (C. 72, P.L. 1976).

Approximately 1.5 million rebate checks totaling $302.4 million were mailed to taxpayers on or before July 15, 1987. The average rebate was $195.32. Senior citizen homeowners (65 or older), disabled, or surviving spouses, (55 or older) received an additional $50.

State Revenue Sharing

A State Revenue Sharing Fund was established in 1976. Distribution of the revenue from this fund is made to all municipalities with an effective tax rate in excess of $1.00 per $100.00 in true valuation in proportion which the qualifying municipality bears to the total population of all municipalities in the State according to the most recent State population estimates published by the New Jersey Department of Labor except in the year of a promulgated Federal decennial census in which event the Federal census will be used.

Railroad Tax

Local Property administers the Railroad Property Tax and Franchise Tax and determines the amount of State aid payable to taxing districts in lieu of Class II railroad property taxes.

Declining reliance upon railroad taxes due to economic and other changes has created a condition of "phasing out." All railroad taxes are presently collected by the State. Local taxing districts receive payments in lieu of railroad property taxes based on 1966 adjusted valuations. State payments under such formula substantially exceed the amount of railroad taxes collected.* Railroad owned property not used for railroad purposes is assessed and taxed locally.

TABLE 4
SUMMARY OF LOCAL PROPERTY NET VALUATIONS TAXABLE

	1987	1986	Increase or Decrease
Atlantic	$ 12,328,793,002	$ 10,315,365,400	$ 2,013,427,602
Bergen	41,259,243,715	26,709,124,124	14,550,119,591
Burlington	8,787,733,423	7,473,490,235	1,314,243,188
Camden	7,586,740,110	6,779,762,307	806,977,803
Cape May	7,159,321,543	6,933,417,131	225,904,412
Cumberland	2,023,672,187	1,575,215,721	448,456,466
Essex	11,424,278,600	10,576,856,700	847,421,900
Gloucester	4,415,834,315	4,129,622,374	286,211,941
Hudson	5,386,026,919	5,263,093,338	122,933,581
Hunterdon	4,839,427,427	3,628,680,646	1,210,746,781
Mercer	5,119,544,403	4,930,904,963	188,639,440
Middlesex	21,088,637,285	18,875,112,213	2,213,525,072
Monmouth	16,763,377,620	15,971,398,307	791,979,313
Morris	20,163,649,686	17,971,101,515	2,192,548,171
Ocean	14,956,277,972	13,399,508,469	1,556,769,503
Passaic	6,609,428,027	5,704,296,255	905,131,772
Salem	914,912,102	902,418,341	12,493,761
Somerset	9,946,863,889	8,834,321,932	1,112,541,957
Sussex	3,853,379,642	3,119,116,770	734,262,872
Union	13,196,502,418	13,050,636,604	145,865,814
Warren	2,366,232,833	1,881,175,136	485,057,697
Totals	$220,189,877,118	$188,024,618,481	$32,165,258,637

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*No State aid was paid from calendar year 1982 due to Conrail and Amtrak exemption from any State tax, except for 1984 payments to those municipalities in which Class II railroad property owned by New Jersey Transit Corporation is located (P.L. 1984, CH 58).

TABLE 5
SUMMARY OF EXEMPT PROPERTY VALUES REPORTED IN COUNTY ABSTRACT OF RATABLES

Valuations of exempt property with changes in each classification, as follows:

	1987	1986	Increase or Decrease
Public school property	$ 6,894,046,915	$ 6,223,557,744	$ 670,489,171
Other school property	2,505,265,588	2,081,677,633	423,587,955
Public property	14,279,896,141	13,374,136,944	905,759,197
Church & charitable property	4,685,588,599	4,096,445,335	589,143,264
Cemeteries & graveyards	540,223,550	449,291,608	90,931,942
Other Exemptions:			
Real	6,755,096,078	6,074,669,452	680,426,626
Totals	$35,660,116,871	$32,299,778,716	$3,360,338,155

TABLE 6
SUMMARY OF LOCAL PROPERTY TAXES—CALENDAR YEAR

	1987	1986	Increase or Decrease
LEVIED BY LOCAL ASSESSORS:			
County taxes (exclusive of counties' quota of bank stock taxes)	$1,631,295,919.72	$1,490,492,148.16	$140,803,771.56
County Library taxes	25,519,571.82	23,350,693.83	2,168,877.99
County Local Health Service taxes	5,429,315.00	4,427,539.86	1,001,775.14
Local Purpose taxes:			
District School taxes	3,455,561,810.93	3,104,881,444.20	350,680,366.73
Other local taxes	1,711,405,758.79	1,535,902,098.81	175,503,659.98
Total tax levy on which tax rate is computed	$6,829,752,376.26	$6,159,434,924.88	$670,317,451.38

SPECIAL PROCEDURES/INVESTIGATIONS

The Special Procedures/Investigations Activity is concerned with problem taxpayers or collection activity involving litigation. Regarding taxpayers with special problems, Investigations is responsible for establishing field contact with taxpayers for whom on site examination, clarification, inspection or related acts of tax enforcement may be appropriate. The Tax Evasion Task Force is included in this Activity. The Division's two main taxpayer information services are also included in this Activity. The Tax Counselors attorneys give technical and legal advice relating to taxation while the Taxpayer Service provides general assistance and information to the taxpayer.

SPECIAL PROCEDURES

This Branch deals mainly with the collection of overdue tax liabilities but is also responsible for recommending taxpayers for criminal and civil proceedings.

Bankruptcies

The primary function of the Bankruptcy Section is to submit Proofs of Claims to federal and state courts relative to insolvency matters.

The Bankruptcy Section received 8,087 notices of insolvency resulting in 948 Proofs of Claim being filed. The difference between the notices received and the number of Proofs of Claim represented those notices indicating that the business had no assets and/or was not indebted to the Division. The assessed value of claims was $15.2 million while collections totaled $4.7 million.

Bulk Sales

The Bulk Sales Section is responsible for examining tax records of each business which disposes of its assets, either by Sales, Transfer or Assignment, other than in the normal course of business.

Bulk Sale Notices are required under provisions of the Sales and Use Tax Act, the Business Personal Property Tax Act and the State Uniform Commercial Code. The Section processed 2,983 Bulk Sales Notices resulting in collections of $4.0 million.

Condemnations & Foreclosures

During the fiscal year, 441 collection efforts relative to Condemnation proceedings and Foreclosure proceedings produced assessments resulting in total collections of $168,822.

Deferred Payment Control

The Deferred Payment Control Section monitors monies received by the Special Procedures Branch under installment payment plans. This Section realized revenue of $6.4 million from 807 accounts during fiscal 1987.

Judgments

The Judgment Section collects overdue liabilities from taxpayers who neglected or refused to pay taxes and/or file returns through normal channels. The principal statutory remedy invoked is the filing of Certificates of Debt with the Clerk of the Superior Court. During fiscal year 1987, the Judgment Section processed 6,136 files and collected $12.3 million. It also issued 2,879 Certificates of Debt in the amount of $35.1 million which were docketed as Judgments in the Superior Court.

Liens, Levies and Seizures

During fiscal year 1987, 1,655 cases were investigated resulting in the filing of 2,040 Warrants of Execution in the County Clerks' offices throughout New Jersey. In conjunction with this operation, field investigators of the Liens, Levies and Seizures Section seized the assets of 192 various enterprises in order to induce taxpayer compliance.

This section produced revenue of $6.4 million during fiscal year 1987.

SPECIAL PROCEDURES COLLECTIONS SUMMARIZED

Section	FY 1986 (Millions $)	FY 1987 (Millions $)	Percent Change
Bankruptcy	4.2	4.7	11.9
Bulk Sales	3.2	4.0	25.0
Condemnations & Foreclosure	0.1	0.2	100.0
Deferred Payment Control	7.1	6.4	(9.9)
Judgments	12.7	12.3	(3.1)
Liens, Levies & Seizures	6.6	6.4	(3.0)
Totals	33.9	34.0	0.3

INVESTIGATIONS

The Investigation Branch is responsible for establishing field contact with taxpayers for the purpose of collecting delinquent taxes, securing delinquent returns, making lists of potential new business, checking against office taxpayer files, detecting state tax law violations and recommending criminal prosecution cases involving all taxes.

At the present time, 134 field investigators are assigned to seven regional offices located throughout the State. For fiscal year 1987, 51,286 assignments were completed which resulted in the collection of $43.2 million. The Taxpayer Service Sections of each office collected $67.3 million as compared to the previous year of $52.9 million, an increase of 27.2%.

With the continued enhancements of the Division of Taxations's Unremitted Liability Inventory Plotting System (TULIPS) the regional offices have an effective tool to aid in the enforcement of the many tax statutes under its jurisdiction. Taxpayer information and case tracking abilities available from TULIPS has facilitated the ability to locate and initiate action involving many cases that otherwise may have gone undetected.

Motor Vehicle Casual Sales Section

The Casual Sales Section reviews and processes information received from the Division of Motor Vehicles on all non-dealer vehicle transactions to determine whether the proper amount of sales or use tax was paid.

After proper screening of title transfers, assessment letters are mailed to any transferee where there appears to be an additional tax liability resulting from the sales of motor vehicles, boats, and aircraft. During the year, 22,295 letters were processed and total revenue is of $1.1 million collected.

In addition, this section examines all exemption certificates from purchasers who claim exemptions from the New Jersey Sales Tax, and bills them for the tax due if the forms prove to be invalid.

Litigations Unit

The State Tax Uniform Procedure Law contains criminal penalties for persons who violate the state tax law. It is a disorderly persons offense for certain acts or omissions prescribed by state tax law. Examples of these offenses are failure to file a return or report, failure to pay tax, failure to file an application for registration, a failure to display a certificate of authority to collect tax.

The Litigations Unit is responsible for the operation of the Disorderly Persons Program. On occasion when an investigator had difficulty with a Disorderly Persons case the investigator had the assistance of a Deputy Attorney General to prepare the case and aid in the court hearing.

Case resolutions for fiscal 1987 are as follows:

Closed Cases	353
Jail Days Imposed	3,823
Jail Days Suspended	3,703
Probation (days)	1,805
Fines Imposed	$136,256.88
Fines Suspended	$ 23,155.00
Restitution by taxpayers	$970,604.52

TAX COUNSELORS

Tax Counselor Section provides answers to technical or complicated inquiries from any taxpayer or the public regarding taxes administered by the Division. It also drafts rules and regulations and gives internal advice to other units regarding questions or issues which arise under the laws administered by the Division. In cooperating with the Office of the Attorney General, it acts as liaison with respect to the Division's litigating position in tax appeals and in the process of requesting an opinion of the Attorney General. It also coordinates the Division's activities with regard to information given to the public. This public information function is accomplished through impact statements and written responses to rule comments when rules are proposed or adopted to implement provisions of tax laws, and less formally in the form of question and answer booklets, tax return instructions and the State Tax News.

TAXPAYER SERVICES

Information on all taxes and programs administered by the Division is provided by Taxpayer Services' personnel, who responded to nearly 3,200 inquiries by letter and answered over 610,000 telephone calls during fiscal 1987. Enhanced by ongoing computerization, the programs and services are provided to the general public as well as populations such as new residents, senior citizens, new business persons and retailers.

Regional and Walk-In Offices

Personal tax assistance, including the completion of tax returns, was rendered at 8 walk-in regional offices located throughout the State, with nearly 7,000 inquiries being answered at the Trenton location alone. Taxpayers also received assistance at an additional 11 temporary offices which were open during the income tax season.

Training Programs

Taxpayer Service personnel trained over 1,100 volunteers through the Volunteer Income Tax Assistance/Tax Counseling for the Elderly (VITA/TCE) programs. Those volunteers locally assisted over 37,900 residents to complete the New Jersey income tax forms at over 400 sites statewide. Reference materials, including a comprehensive New Jersey Income Tax Coursebook and several newsletters, were provided to volunteers to aid them in their efforts. Technical tax and procedural training was also provided to seasonal Division employees and permanent staff members.

Small Business Seminar/Speakers Bureau

The Small Business Seminar Program, held in conjunction with the Internal Revenue Service, continued to meet the needs of new business persons by providing both State and Federal tax information at all-day seminars. Taxpayer Service representatives participated regularly in the Jersey Jubilee, a program sponsored by the Governor's

Office that brings State government closer to the people it serves. Speakers were also provided by Taxpayer Services to various professional, civic and community groups.

Publications and Tax Forms

Publications containing tax information of specific interest to various segments of the populace are prepared and distributed throughout the State. Approximately 9,500 practitioners ordered bulk forms in fiscal 1987 and nearly 80% took advantage of the "Fast Forms" service which mails a packet of each state tax return form upon request.

Service Improvements

During the next fiscal year, a new telephone system will be installed to better enable the telephone service to be effectively provided. As part of the conversion, a toll-free 800 telephone number will be available to taxpayers of this State. In addition, this unit will continue to participate in the National Association of Tax Administrators. The outreach program is a pilot project coordinated by National Association of Tax Administrators involving the Internal Revenue Service and three states—New Jersey, New York, and Utah of periodical seminars held for the exchange of ideas concerning taxpayer services.

TAX EVASION TASK FORCE

The Tax Evasion Task Force has responsibility for the detection, investigation and prosecution of criminal violations arising from noncompliance with New Jersey's tax statutes. The Task Force works with the simultaneously created Tax Unit in the Division of Criminal Justice in the Office of the Attorney General and with the 21 County Prosecutors. The Task Force maintains a close liaison with the New Jersey District of the Internal Revenue Service and other State and Federal law enforcement agencies.

The Task Force had a very active year in which it issued 114 subpoenas, participated in the execution of financial search warrants, identified tax underpayment situations through its information gathering efforts, and successfully concluded investigations which resulted in 14 indictments involving 114 separate counts.

In 12 of their indictments the taxpayers entered guilty pleas, and 2 of the taxpayers were placed on probation for a total of 8 years. The courts levied fines of $40,518, ordered restitution of $87,125, and a forfeiture in the amount of $6,523. The Task Force was responsible for civil collections of $310,563 and audit assessments totaling $568,006.

CHAPTER III
SOURCES OF REVENUE ADMINISTERED BY THE DIVISION

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ALCOHOLIC BEVERAGE TAX

Citation: The Alcoholic Beverage Tax Act: N.J.S.A. 54:41—1 *et seq.*

DESCRIPTION

Alcoholic Beverage Tax is applied to the first sale or delivery to retailers in New Jersey and is based upon the number of gallons sold or otherwise disposed of in the State. The tax is collected from licensed manufacturers, wholesalers, and State beverage distributors.

HISTORY

After repeal of the 18th Amendment to the U.S. Constitution, New Jersey enacted a tax on the sale of malt and vinous liquors effective April 6, 1933. Sales of ale, beer, lager, porter and wine having an alcoholic content not greater than 3.2% were taxed at the rate of $.03 per gallon (C.85, P.L. 1933).

Enactment of the Alcoholic Beverage Tax Act effective December 5, 1933 imposed rates of 3-1/3 cents per gallon of beer and $1.00 per gallon of liquor (C. 434, P.L. 1933).

Tax rate on liquor was increased in 1947 to $1.50 per gallon (C. 18 P.L. 1947); in 1963 to $1.80 per gallon (C.43, P.L. 1963); in 1969 to $2.30 per gallon (C. 52, P.L. 1969); and in 1973 to $2.80 per gallon (C. 52, P.L. 1972).

EXEMPTIONS

(1) Sales to organizations of Armed Forces Personnel.
(2) Sales under R.S. 54:43—2 for Medicinal, Dental, Industrial and other Non-Beverage Use.

RATE OF TAX

Types of Beverage	*Rate per gallon*
Beer	3-1/3¢
Liquor	$2.80
Still Wine, Vermouth and Sparkling Wines	$ .30

COLLECTIONS (Fiscal Year)

1985	$58,409,918
1986	58,562,564
1987	57,886,041

DISPOSITION OF REVENUES

Revenues are deposited in the State Treasury for general State use.

BUSINESS PERSONAL PROPERTY TAX

Citation: The Business Personal Property Tax Act: N.J.S.A. 54:11A-1—et seq.

DESCRIPTION

Business Personal Property Tax applies to individuals, partnerships, corporations, and associations which own tangible personal property used in business in this State. The tax base, referred to as taxable value, is 50% of original cost.

HISTORY

Business Personal Property Tax was adopted in 1966 as part of a Business Personal Property Tax Replacement Program designed to exempt business personalty from local taxation (except business personalty of telephone, telegraph and messenger systems companies). It took effect in 1968 (C. 136, P.L. 1966) and provided for replacement tax revenues to be collected by the State for distribution to taxing districts.

The State-administered Business Personal Property Tax with the exception of this tax upon banking corporations was one of the four replacement taxes which constituted the replacement program. The other replacement taxes were: Corporation Business Tax (1.25% of net income tax base), Retail Gross Receipts Tax and Unincorporated Business Tax.

This program was terminated (C.3, P.L. 1977).

Banking Corporations became subject to Business Personal Property Tax effective January 1, 1975 (C. 170 and 171, P.L. 1975).

Business machinery and equipment acquired on or after January 1, 1977 is exempt from Business Personal Property Tax (C. 4, P.L. 1977).

EXEMPTIONS (54:11A—2(b))

(1) Goods and chattels held as inventory, including raw materials, finished and partially finished products of manufacturers and pro-

cessors; supplies and materials used or consumed in production, small tools; and goods and chattels held for sale, resale, leasing or to be furnished under contracts of service;

(2) Goods and chattels so affixed to real property as to become part thereof and not severable or removable without material injury thereto;

(3) Motor vehicles registered in this State pursuant to Title 39 of the Revised Statutes;

(4) Vessels for which tax exemption certificates are or have been issued pursuant to the New Jersey Boat Act of 1962 (C. 73, P.L. 1962) as amended and supplemented;

(5) Goods and chattels used or held for use in business by any person, partnership, association or corporation subject to taxation under Chapter 4 of the laws of 1940, as amended;

(6) Goods and chattels used or held for use in the business of farming;

(7) Goods and chattels used or held for use in business by any life insurance company, domestic or foreign, which is subject to a tax on life insurance premiums collected under the provisions of Chapter 132, laws of 1945, as amended; and

(8) Machinery and equipment acquired on or after January 1, 1977.

RATE OF TAX

1.3% ($1.30 per $100) of taxable value. Taxable value is 50% of original cost.

COLLECTIONS (Fiscal Year)

1985	$37,701,832
1986	33,136,984
1987	29,786,820

DISPOSITION OF REVENUES

Revenues are deposited in the State Treasury for general State use.

CIGARETTE TAX

Citation: The Cigarette Tax Act: N.J.S.A. 54:40A—1 *et seq.*
Unfair Cigarette Sales Act of 1952, N.J.S.A. 56:7—18 *et seq.*

DESCRIPTION

Cigarette Tax applies at a rate per package of 20 cigarettes. The Tax is collected primarily from licensed distributors who receive the cigarettes directly from out-of-state manufacturers. Unless otherwise provided by law, every package of cigarettes must be stamped before being transferred from the original acquirer in New Jersey. Other tobacco products are not taxed.

HISTORY

Effective July 1, 1948, the Cigarette Tax was first imposed at 3¢ per pack (C. 65, P.L. 1948). Provision was made for issuing licenses to distributors, wholesalers, over-the-counter retail dealers and vending machine dealers. Distributors were granted a 5% discount on sales of stamps totaling $100 or more as compensation for handling and affixing revenue stamps to cigarette packages before delivery to wholesale or retail dealers. In 1952 the Unfair Cigarette Sales Act was adopted to prevent "unfair competition" and "unfair trade practices" in sales of cigarettes (C.247, P.L. 1952). Also effective in 1952 were increases in license fees; from the original $250 to $350 for distributors and from $100 to $200 for wholesale dealers. The wholesale dealer license fee was increased to $250 in 1971. Effective June 4, 1968, the discount rate became a percentage of the face amount of any sales of 1,000 stamps or more (C. 51 P.L. 1968). Effective June 18, 1982, a surtax of 5% of the wholesale price (minimum 5¢ per pack) was imposed. Effective July 1, 1983, the surtax was increased from 5% to 6%. Rate of tax on packs of 25 cigarettes at 125% of the tax on packs of 20 cigarettes effective September 1, 1985 or $.3125 per pack. Discount rate on the 25 cigarettes stamps .886% of face value. Effective July 1, 1987, the 6% surtax applied to the average wholesale price of cigarettes increased from 6¢ to 8¢. The rate of tax on a pack of 25 cigarettes at 125% of the tax on 20 cigarettes also effective July 1, 1987 or $.3375 per pack.

EXEMPTIONS

(1) Sales to the United States Government or its agencies;

(2) Interstate Commerce sales; and

(3) Sales to The Veterans Administration for free distribution and consumption by veterans in state hospitals.

RATE OF TAX

9-1/2¢ for each ten cigarettes or fraction thereof (19¢ per pack of twenty cigarettes) plus a surtax equal to the sales tax rate applied to the average wholesale price of cigarettes rounded up to the next highest cent but not less than 2-1/2¢ per 10 cigarettes (8¢).

A distributor is allowed a 1.80% discount on the purchase of 1,000 or more stamps or meter impressions.

COLLECTIONS (Fiscal Year)

1985	$216,626,294
1986	214,203,041
1987	210,954,509

DISPOSITION OF REVENUES

Revenues are deposited in the State Treasury for general State use.

TABLE 8
CIGARETTE TAX RATES COMPARISON WITH OTHER STATES

State	*Cigarette Tax (Per Pack)*	*Sales Tax*
New Jersey	27¢	Exempt
Connecticut	26¢	Taxable
Maryland	13¢	Exempt
New York	21¢ (plus 4¢ in New York City and 3¢-4¢ additional on packs with higher tar and/or nicotine)	Taxable (4%) (Plus 4.25% New York City)
Ohio	18¢	Taxable
Pennsylvania	18¢	Taxable
Massachusetts	26¢	Exempt

TABLE 9
NEW JERSEY COMPARATIVE SALES PACKS OF CIGARETTES

Fiscal Year	*Tax Rate*	*Total Packs of Cigarettes Sold*	*Percent Change*
1985	25¢	881,637,720	<+0.1
1986	25¢	870,791,400	-1.2
1987	27¢	857,764,350	-1.5

LICENSE FEES—FISCAL YEAR 1987

Type	*Fee*	*Number*	*Amount*
Distributor	$350	112	$ 39,200
Wholesale Dealer	250	322	80,500
Retail Dealer	5	18,294	91,470
Vending Machine	5	21,885	109,425
Manufacturer	10	11	110
Manufacturer's Representative	5	207	1,035
Miscellaneous License Revenue	—	—	49
		40,831	$321,789

TABLE 7
ALCOHOLIC BEVERAGE TAX RATES: COMPARISON WITH OTHER STATES

	ALCOHOLIC BEVERAGE RATES			SALES TAX[2]
State	*Beer*	*Liquor*	*Wines*	
New Jersey	3-1/3¢ gal. or $1.03-1/3 bbl.	$2.80 gal.	30¢ gal.	7.3%[3]
Connecticut	$3.00 bbl.	$3.00 gal.	30¢ to 75¢ gal.	7½%
New York	5-1/2¢ gal.	$3.25 gal.	10¢ to 53-1/3¢ gal.	4% N.Y.C. 4%
Massachusetts	$3.30 bbl.	$4.05 gal.	55¢ to $1.10 gal.	—
Maryland	9¢ gal.	$1.50 gal.	40¢ gal.	5%
Ohio	$2.50 bbl.	State monopoly[1]	24¢ to $1.25 gal.	5%
Pennsylvania	$2.48 bbl.	18% of net price[1]	0.5¢ per unit proof per wine gal.	6%

[1] Monopoly—State receives most or all of revenue through markup.

[2] This rate applies to value of purchases of beer, liquors and wines.

[3] Alcoholic beverages, except draught beer sold by the barrel, are taxed. Tax is collected by the wholesalers from the retail licensee.

CORPORATION TAX

(a) CORPORATION BUSINESS TAX

Citation: The Corporation Business Tax Act: N.J.S.A. 54:10A—1 *et seq.* (C. 162, P.L. 1945 as amended and supplemented).

DESCRIPTION

Corporation Business Tax Act imposes on a "corporation" a franchise tax for the privilege of having or exercising its corporate charter in this state or doing business, employing or owning capital or property, or maintaining an office in New Jersey. The tax is applicable to every corporation, not expressly exempted, falling within any one of the following categories:

(a) Existing under the laws of New Jersey;

(b) A foreign corporation,

 (1) Holding a general certificate of authority issued by the Secretary of State;

 (2) Holding any other authorization to engage in corporate activity within New Jersey issued by any other State Agency;

 (3) Doing business in New Jersey;

 (4) Employing or owning capital or employing or owning property in New Jersey;

 (5) Maintaining an office in New Jersey.

The tax is measured by that portion of the net income allocable to New Jersey. The tax applies to Net Income for the firm's accounting period (calendar year or fiscal year), or any part thereof during which the corporation has a taxable status within New Jersey.

HISTORY

Corporation Business Taxes date back to 1884 when a franchise tax was imposed upon all domestic corporations. Between 1884 and 1946, the franchise tax was based upon the total amount of capital stock issued by the taxpayer and outstanding as of January 1 of each year (C. 159, P.L. 1884).

There was no franchise tax on foreign corporations prior to 1936, when provision was made for an annual tax (C. 264, P.L. 1936). This tax was replaced in 1937 (C. 25, P.L. 1937) with a new franchise tax providing for allocation of capital stock of foreign corporations.

Effective January 1, 1946 (C. 162, P.L. 1945), the tax became a net worth tax applicable to both domestic and foreign corporations and measured by net worth allocated to New Jersey. Allocation was measured by the greater of an assets factor or a three-part business factor (property, sales and payroll).

Chapter 88, Laws of 1954 increased the tax on allocable net worth from 8/10 mills per $1 to 2 mills per $1.

Chapter 63, Laws of 1958 amended the Corporation Business Tax Act by adding to the tax based upon allocated net worth a tax at 1-3/4% based upon allocated net income. The 1958 amendment also changed the tax year from a calendar year for all corporations to a privilege period coinciding with the accounting year for each taxpayer.

In 1982, there was enacted into law a measure phasing out the Corporation Business Tax on net worth. The tax will be phased out at 25% per year over a four year period with taxpayers whose accounting or privilege periods begin on or after April 1, 1983 (C. 55, P.L. 1982).

Net Income Tax rates have changed as follows:

Effective Date	Rate Change
January 1, 1967 (C. 134, P.L. 1966)	1-3/4% to 3-1/4%
January 1, 1968 (C. 112, P.L. 1968)	3-1/4% to 4-1/4%
January 1, 1972 (C. 25, P.L. 1972)	4-1/4% to 5-1/2%
January 1, 1975 (C. 162, P.L. 1975)	5-1/2% to 7-1/2%
January 1. 1980 (C. 280, P.L. 1980)	7-1/2% to 9%

Chapter 143 Laws of 1985 allows a carryover of net operating loss as a deduction from taxpayer's entire net income for seven years following the year of the loss for taxable years ending after June 30, 1984. (Approved April 22, 1985)

EXEMPTIONS

(1) Certain Agricultural Cooperative Associations;

(2) Building and Loan Association and Saving and Loan Associations;

(3) Certain Federal Corporations;

(4) Corporations created under the Limited-Dividend Housing Corporation Law;

(5) Cemetery Corporations;

(6) Non-profit Corporations without capital stock;

(7) Non-stock Mutual Housing Corporations;

(8) Railroad and Canal Corporations;

(9) Street, Railway, Gas, Light, Power and Other Corporations Using the Public Streets;

(10) Utilities subject to franchise tax and Insurance Companies subject to premium tax; and

(11) International Banking Facilities.

RATE OF TAX

A tax of 9% upon entire net income, or such portion thereof as may be allocated to New Jersey. There is no minimum net income tax.

TAX PREPAYMENT—ESTIMATED TAX

Effective June 19, 1981, Section 15 of the Corporation Business Tax Act was amended by Chapter 184, P.L. 1981, to provide that, with respect to all fiscal or accounting periods ending on or after December 31, 1980, every taxpayer with a tax liability of $500 or more must make installment payments of its franchise tax.

This law is designed to change from a prepayment method of paying taxes to an estimated basis consisting of four equal payments.

The first installment payment is due on or before the 15th day of the 4th month of the taxpayer's current accounting year; the second on or before the 15th of the 6th month; the third on or before the 15th day of the 9th month; & the fourth on or before the 15th day of the 12th month.

BANKING AND FINANCIAL CORPORATIONS

Banking and Financial corporations are subject to the Corporation Business Tax Act at the rate of 9% on net income.

Chapter 170, P.L. 1975 provides that during each of privilege years 1976, 1977 and 1978, the amount paid by each banking corporation as taxes shall be the greater of (1) the amount which such banking corporation paid in calendar year 1975 as Bank Stock Tax, or (2) a sum equal to total of taxes paid by such banking corporation as Corporation Business Tax and Business Personal Property Tax.

Formerly banks were subject to a tax of 1.5% on net worth under the Bank Stock Tax Act. Bank Stock Tax was formerly administered by the Division of Taxation and the 21 separate County Boards of Taxation. The corporate tax upon banks is now solely administered by the Division.

Financial business corporations were formerly subject to the Financial Business Tax. These included such corporations as small loan companies and mortgage finance companies which are now subject to the Corporation Business Tax. Financial Businesses not operating in a corporate capacity remain subject to the Financial Business Tax. Both taxes are administered by the Division.

Chapter 171, P.L. 1975 provides that during each of the years 1976, 1977 and 1978, each financial business corporation shall pay as taxes, the greater of a sum equal to the amount such financial business corporation paid under the Financial Business Tax Act in the calendar year 1975, or a sum equal to the total of the taxes payable by such financial business corporation pursuant to the Corporation Business Tax Act. Chapter 40, P.L. 1978 extended the save harmless provision through 1979. It expired in 1980.

INVESTMENT COMPANIES

Investment companies and regulated investment companies are subject to tax under special allocation formulas.

A taxpayer qualifying and electing to be taxed as an Investment Company is subject to an allocation percentage of 25% of the net worth base and 25% of the net income base.

In addition, these Investment Companies are subject to a minimum tax of $250.00 for combined net worth and net income obligation.

"Regulated Investment Company" means any corporation which, for a period covered by its reports, is registered and regulated under the Investment Company Act of 1940 (54 Stat. 789), as amended.

The Corporation Business Tax on regulated investment companies was eliminated (P.L. 1983, C. 75), approved on February 24, 1983. Regulated investment companies in New Jersey were formerly taxed on both entire net worth and entire net income. These taxes are now eliminated and a set fee of $250 per year is imposed.

DEFERRED PRE-DISSOLUTION PAYMENT ETC.

Chapter 367, P.L. 1973, approved in 1974, eliminates the requirement for a certificate obtained in case of merger or consolidation involving a domestic or foreign corporation qualified to transact business in New Jersey. It also provides alternatives to actual payment of taxes, or payment on account of such taxes by providing in lieu thereof, for a written undertaking to be given by a domestic corporation, or a foreign corporation authorized to transact business in New Jersey, to pay all taxes when payable on behalf of a corporation which otherwise would have to pay all taxes prior to taking certain corporate actions.

ALLOCATION FACTOR

If the taxpayer had a regular place of business outside New Jersey, its tax liability is measured by net income allocated to New Jersey, according to a three-fraction formula based on an average of property, sales and payroll. The factor is computed by adding the percentage of the property, sales receipts and payroll fractions and dividing the total by three.

COLLECTIONS (Fiscal Year)

	General Business Corporations	*Banking Corporations*	*Financial Corporations*
1985	$ 980,324,154	$58,590,766	$6,657,790
1986	996,135,078	66,212,562	4,057,467
1987	1,129,229,561	72,702,945	6,235,893

DISPOSITION OF REVENUES

Revenues are deposited in the State Treasury for general State use.

Revenues collected from banking and financial corporations are distributed as follows:

25% Counties; 25% Municipalities; 50% State

CHART 1
CORPORATION TAX PERCENT CHANGE
1983-1987

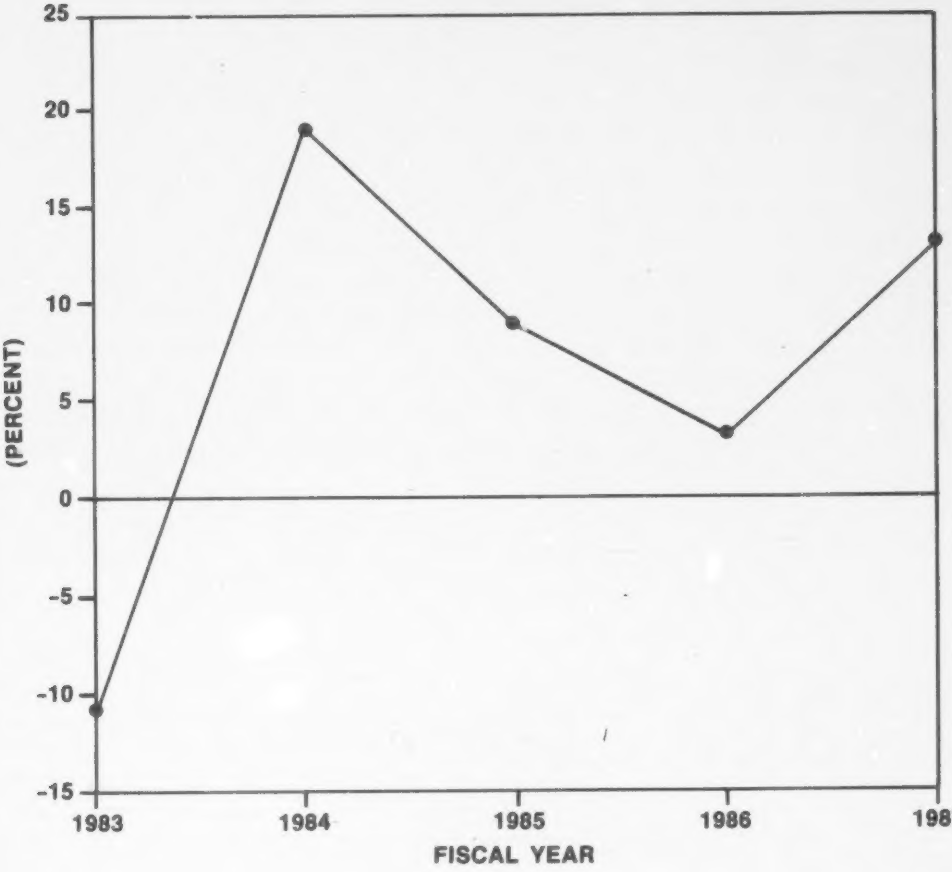

TABLE 10
CORPORATION TAX RETURNS BY TOTAL TAX LIABILITY
(Dollar Amounts in Thousands)

1985

Total Tax Liability	Returns	Net Worth Tax	Net Income Tax	Prepayment	Credit	Penalty & Interest	Payment
Under $ 100	107,841	$ 3,318,218	$ 204,808	$1,704,318	$ 3,054,620	$ 252,173	$ 7,839,990
$ 100 Under 200	11,507	726,152	916,844	712,909	884,404	70,250	2,240,121
200 Under 300	7,343	561,125	1,249,813	726,875	688,798	77,842	2,459,227
300 Under 400	5,505	462,406	1,446,597	726,921	482,561	76,893	2,870,968
400 Under 500	4,327	388,224	1,551,237	707,254	439,447	70,053	2,551,553
500 Under 1,000	13,610	1,535,060	8,288,320	1,140,514	1,650,884	330,982	10,783,168
1,000 Under 2,000	13,569	2,215,960	17,259,893	1,426,626	1,691,446	607,355	21,148,720
2,000 Under 3,000	7,307	1,659,516	16,316,465	1,036,315	1,125,227	463,798	19,156,389
3,000 Under 4,000	4,607	1,419,368	14,511,520	751,018	836,110	374,027	18,267,115
4,000 Under 5,000	3,235	1,179,201	13,297,499	565,018	639,962	352,456	15,354,724
5,000 Under 10,000	7,928	4,400,537	51,180,940	2,031,441	2,663,642	1,012,061	59,087,922
10,000 Under 25,000	5,296	6,779,506	74,408,421	2,138,145	2,626,184	1,055,703	85,623,369
25,000 Under 50,000	2,075	5,520,604	66,837,427	1,383,625	2,206,797	784,127	76,957,648
50,000 Under 75,000	803	3,827,577	45,586,119	582,090	990,689	478,285	52,916,556
75,000 Under 100,000	417	2,547,902	33,402,302	515,124	789,839	375,579	44,134,078
$100,000 and Up	1,304	23,845,472	588,002,350	3,053,472	10,907,566	2,501,521	536,347,793
Totals	196,674	$60,386,828	$934,460,533	$19,201,665	$31,678,178	$8,883,106	$957,739,341

Note: Lack of crossfoot in rows reflects the unaudited nature of these figures. Totals may not add due to rounding.

TABLE 11
CORPORATION TAX RETURNS BY NET INCOME TAX LIABILITY
(Dollar Amounts in Thousands)

1985

Net Income Tax Liability	Returns	Net Worth Tax	Net Income Tax	Prepayment	Credit	Penalty & Interest	Payment
Under $ 100	120,044	$20,404,926	$ 409,028	$ 2,694,800	$ 5,481,051	$ 531,032	$ 33,593,908
$ 100 Under 200	7,439	348,774	1,092,671	590,767	532,482	54,998	1,718,678
200 Under 300	5,701	310,072	1,410,091	647,860	436,148	64,251	2,102,177
300 Under 400	4,441	245,779	1,541,546	640,477	354,134	62,569	2,233,336
400 Under 500	3,776	318,204	1,691,695	519,164	321,652	68,935	2,352,586
500 Under 1,000	12,101	953,181	8,794,560	1,025,282	1,137,393	307,975	10,381,422
1,000 Under 2,000	12,402	1,459,004	17,873,420	1,372,371	1,454,798	596,416	20,379,490
2,000 Under 3,000	6,851	1,069,075	16,849,518	1,022,392	937,136	442,578	18,980,262
3,000 Under 4,000	4,301	852,006	14,885,194	724,570	834,550	368,468	16,289,675
4,000 Under 3,085	3,097	810,682	13,897,505	578,695	733,613	347,050	15,124,081
5,000 Under 10,000	7,431	2,837,167	52,339,747	2,000,283	2,471,776	965,027	57,388,653
10,000 Under 25,000	4,806	3,798,874	74,209,720	1,995,321	2,172,343	1,029,344	81,020,639
25,000 Under 50,000	1,931	3,671,048	67,559,045	1,360,359	1,442,426	798,408	76,359,958
50,000 Under 75,000	743	2,406,637	45,486,789	501,244	1,243,878	445,946	50,566,900
75,000 Under 100,000	403	1,999,895	34,797,956	474,688	338,603	336,632	45,461,956
$100,000 and Up	1,207	18,901,503	581,622,048	3,053,393	11,786,193	2,463,476	523,785,618
Totals	196,674	$60,386,828	$934,460,533	$19,201,665	$31,678,178	$8,883,106	$957,739,341

Note: Lack of crossfoot in rows reflects the unaudited nature of these figures. Totals may not add due to rounding.

TABLE 12
CORPORATION TAX RETURNS BY NET WORTH TAX LIABILITY
(Dollar Amounts in Thousands)

1985

Net Worth Tax Liability	Returns	Net Worth Tax	Net Income Tax	Prepayment	Credit	Penalty & Interest	Payment
Under $ 100	159,617	$ 5,103,984	$170,579,385	$ 7,987,897	$ 7,878,006	$2,638,684	$105,048,660
$ 100 Under 200	13,245	1,847,145	36,269,989	1,892,308	2,231,121	797,061	39,992,439
200 Under 300	6,023	1,468,720	25,905,121	1,127,856	1,289,201	377,883	28,797,420
300 Under 400	3,484	1,200,960	21,082,974	756,612	928,429	305,429	23,567,414
400 Under 500	2,261	1,008,749	17,807,693	563,873	662,761	225,930	19,499,351
500 Under 1,000	5,141	3,584,621	64,582,086	1,358,156	2,321,502	688,132	71,117,277
1,000 Under 2,000	3,026	4,193,413	70,669,722	1,432,228	2,278,259	874,654	85,165,031
2,000 Under 3,000	1,116	2,716,207	43,760,902	709,032	1,111,263	417,021	49,008,779
3,000 Under 4,000	637	2,179,555	34,764,695	390,682	826,863	240,487	40,097,656
4,000 Under 5,000	407	1,812,454	27,635,195	405,057	897,808	297,604	30,439,759
5,000 Under 10,000	834	5,803,454	75,597,434	972,659	3,675,705	333,349	85,307,006
10,000 Under 25,000	539	8,118,230	97,611,998	554,224	4,033,546	352,313	109,661,886
25,000 Under 50,000	191	6,661,867	79,507,759	251,001	2,293,071	403,556	88,033,023
50,000 Under 75,000	58	3,482,945	42,836,037	800,000	684,164	579,046	47,356,865
75,000 Under 100,000	32	2,718,625	24,880,187	0	1,308,009	75,647	26,810,913
$100,000 and Up	63	8,485,899	100,969,356	79	-741,528	276,310	107,835,861
Totals	196,674	$60,386,828	$934,460,533	$19,201,665	$31,678,178	$8,883,106	$957,739,341

Note: Lack of crossfoot in rows reflects the unaudited nature of these figures. Totals may not add due to rounding.

CORPORATION INCOME TAX

Citation: The Corporation Income Tax Act: N.J.S.A. 54:10E—1 *et seq.*

DESCRIPTION

Corporation Income Tax applies to corporations deriving income from sources within the State which are not subject to the tax imposed under the Corporation Business Tax Act.

HISTORY

The Corporation Income Tax is applicable to accounting periods ending after December 31, 1973.

RATE OF TAX

7¼% of entire net income or such portion as is allocable to New Jersey.

COLLECTIONS (Fiscal Year)

1985	$304,019
1986	290,186
1987	510,013

DISPOSITION OF REVENUES

Revenues are deposited in the State Treasury for general State use.

FINANCIAL BUSINESS TAX

Citation: The Financial Business Tax Law: N.J.S.A. 54:10B—1 *et seq.*

DESCRIPTION

Incorporated Financial Businesses became subject to Corporation Tax effective January 1, 1975.

Financial Business Tax continues to apply to any partnership, limited partnership, limited partnership association or any other unincorporated association or individual doing a financial business. The tax is based upon net worth at a rate of 1½% for the privilege of doing financial business in New Jersey.

HISTORY

Financial Business Tax was adopted in 1946 at ¾ of 1% (C. 174, P.L. 1946). Revenue was equally distributed between municipalities and counties.

Rate was increased to 1½% in 1970 and the State became a recipient of revenues (C.9, P.L. 1970).

Effective January 1, 1975, Incorporated Financial Businesses became subject to Corporation Business Tax (C. 171, P.L. 1975). Unincorporated Financial Businesses continue to be subject to the tax.

EXEMPTIONS

(1) National banks;

(2) Production Credit Association (Farm Credit Act of 1933);

(3) Stock and mutual insurance companies authorized to do business in New Jersey;

(4) Security dealers or brokers, investment companies, or bankers not employing monied capital coming into competition with the business of national banks;

(5) Credit Unions;[1]

(6) Savings banks, Savings and Loan Associations and Building and Loan Associations;[1]

(7) Pawnbrokers;[1]

(8) State Banks and trust companies; and

(9) Financial business corporations.

RATE OF TAX

1½% of taxable net worth. For a taxpayer doing business in more than one State, the tax base becomes net worth allocable to New Jersey. Allocation is determined by comparing gross business in New Jersey with gross business everywhere else during the taxable year. Minimum tax is $25.

COLLECTIONS (Fiscal Year)

1985	$27,849
1986	24,424
1987	35,456

DISPOSITION OF REVENUES

Revenues are distributed as follows:

25% Counties; 25% Municipalities; 50% State.

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[1] Exempt only if organized under Laws of New Jersey.

GROSS INCOME TAX

Citation: The New Jersey Gross Income Tax, N.J.S.A. 54A:1—1 *et seq.*

DESCRIPTION

This is a graduated tax based on income earned or received on or after July 1, 1976 by New Jersey resident and non-resident individuals, estates and trusts.

HISTORY

The Gross Income Tax was enacted July 8, 1976, retroactive to July 1, 1976 (C. 47, P.L. 1976).

Pension income for those eligible for Social Security by reason of age or disability is exempt as follows: First $10,000 for a married couple filing jointly; $5,000 for a married person filing separately; and $7,500 for a single taxpayer (C.40, P.L. 1977).

C. 273, P.L. 1977 extends the exclusion allowed for pensions to other types of retirement income. The exclusion applies to taxpayers who are 62 years of age or older and whose earned income is not more than $3,000.

C. 229, P.L. 1982 increased the rate from 2-1/2% to 3-1/2% on amounts in excess of $50,000 effective January 1, 1983.

C. 304, P.L. 1985 allows residents a deduction from taxable income for property taxes paid on the taxpayer's homestead, effective for taxes paid after 1984.

RATE OF TAX

Graduated from 2% on taxable income up to $20,000 to 2-1/2% on taxable income over $20,000 but not over $50,000 to 3-1/2% on amounts in excess of $50,000.

EXEMPTIONS

(1) Taxpayer, $1,000.

(2) Taxpayer's spouse who does not file separately, $1,000.

(3) Taxpayer 65 years old or older, $1,000; also $1,000 for spouse who is 65 years old or older who does not file separately.

(4) Taxpayer blind or totally disabled, $1,000; also, on joint return, $1,000 for blind or disabled spouse.

(5) For each dependent $1,000, plus an additional $1,000 for each dependent child who attends, full time, an institution of higher education.

DEDUCTIONS

(1) Payments of alimony or for separate maintenance are deductible to the payer if reported as income by the payee.

(2) Unreimbursed medical expenses in excess of 2% of gross income.

CREDITS

(1) $65 for a qualified residential tenant or shareholder in a co-operative. A retroactive amendment provides that shareholders in co-operatives and mutual housing corporations qualify for the homestead rebate and not for the tenants' tax credit (C. 241 and 242, P.L. 1977). This increases to $100 if the tenant is 65 years or older, permanently and totally disabled or the surviving spouse, 55 years or older, of a deceased senior citizen renter and has remained unmarried.

(2) Amounts withheld by an employer and payments of estimated tax.

(3) Payments of income or wage tax imposed by another state (or political subdivision) or by the District of Columbia, with respect to income subject to tax under this act. This shall not

exceed the proportion of tax otherwise due that the amount of the taxpayer's income bears to the taxpayer's entire New Jersey income.

WITHHOLDING REQUIREMENT

Employers are required to withhold the tax and remit withholdings monthly; if withholdings are expected to be $18,000 or more for a semi-annual period, withholdings are remitted semi-monthly. (C. 43, P.L. 1978 permits quarterly filings in certain cases.)

COLLECTIONS (Fiscal Year)

1985	$1,935,490,953
1986	2,052,592,417
1987	2,607,617,501

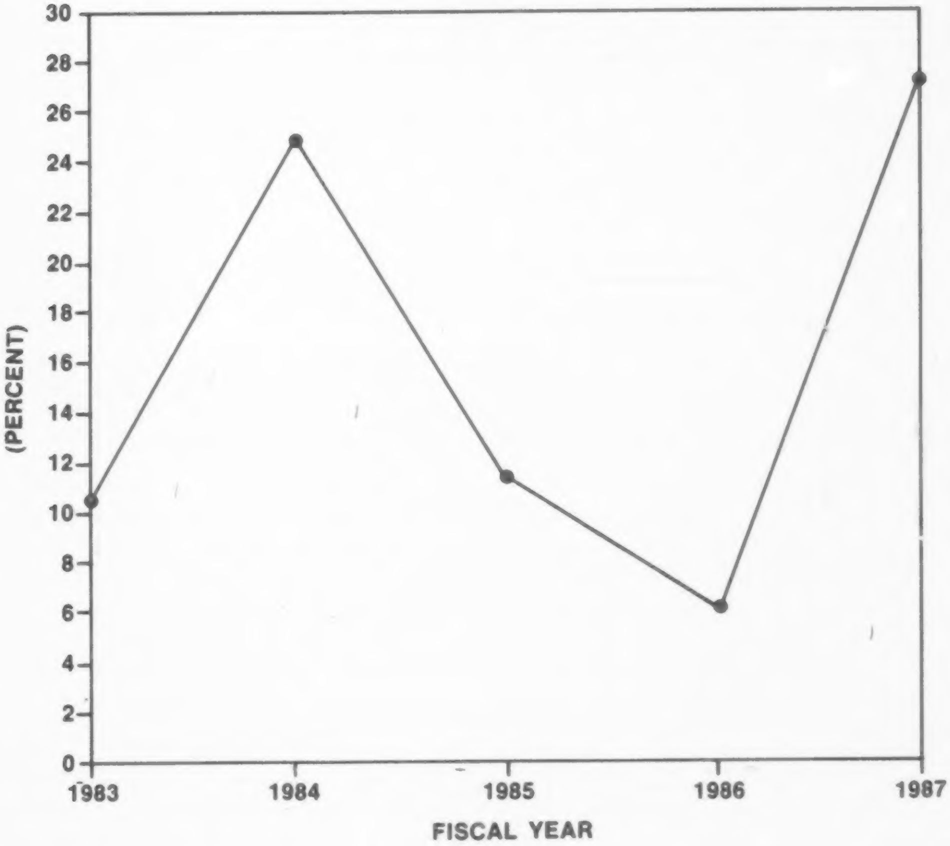
DISPOSITION OF REVENUES

Revenues are deposited in the "Property Tax Relief Fund" to be used for the purpose of reducing or offsetting property taxes.

CHART 2

GROSS INCOME TAX PERCENT CHANGE

1983-1987



INSURANCE PREMIUMS TAX

Citation: The Insurance Premiums Tax Law: N.J.S.A. 54:16—1 *et seq.;* 54:16A-1—*et seq.;* 54:18A—1 *et seq.;* 54:17—4 *et seq.*

DESCRIPTION

Insurance Premiums Tax applies to premiums collected on insurance risks in this State during the preceding calendar year. The tax applies to every stock, mutual and assessment insurance company organized or existing under any general or special law of this State or any other state or foreign country transacting business in this State.

Taxable premiums of life insurance companies include all gross contract premiums except premiums for reinsurance and annuity considerations, less certain specified deductions. Non-life companies generally are taxed upon gross premiums less certain deductions. The tax on marine companies is based upon annual underwriting profits, and the tax on foreign fire insurance companies is based upon taxable premiums. Workers compensation insurers are taxed upon net premiums received.

HISTORY

The first insurance Premiums Tax in New Jersey was enacted in 1885, at a rate of 35/100ths of 1% on total gross insurance premiums. The law was significantly changed in 1945, at which time the rate of 2% was established (C. 132, P.L. 1945). The law has existed basically unchanged to the present day with the tax rate remaining at 2%.

Chapter 231, P.L. 1950 provided for retaliatory provisions with subject foreign insurance companies to not less than the rate of tax that the home states of such companies impose on New Jersey insurance companies.

Legislation adopted in 1966 provided for prepayment of the tax (C.3, P.L. 1966).

Chapter 183, P.L. 1981 provided for repeal of the Insurance Franchise Tax making insurance companies subject only to Insurance Premium Tax. It also provided an additional 50% prepayment from domestic insurers.

RATE OF TAX

2% on premiums of life and non-life insurance companies, except for the following: group accident and health insurance premiums, 1%; on ocean marine, 5% of three-year average of underwriting profits; additional 1/4 of 1% on workers compensation premiums; surcharge of 3% against insured on surplus lines coverage. For both life and non-life insurance companies the maximum taxable premiums may not exceed a sum equal to 12-1/2% of the total premiums collected.

COLLECTIONS (Fiscal Year)

1985	$101,829,493
1986	125,519,922
1987	142,536,429

DISPOSITION OF REVENUES

Revenues are deposited in the State Treasury for general State use, with the following exception:

Insurance premium taxes collected from fire insurance companies of other states and foreign countries on premiums of insurance against fire insurance risks in this State are allocated for distribution to the New Jersey Firemen's Home, 1987—($4,149,139).

LANDFILL CLOSURE AND CONTINGENCY TAX

Citation: Sanitary Landfill Facility Closure and Contingency Fund Act; N.J.S.A. 13:1E-100 et seq.

DESCRIPTION

The Landfill Closure and Contingency Tax is levied upon the owner or operator of every sanitary landfill facility located in New Jersey on all solid waste accepted for disposal on or after January 1, 1982.

The Act also requires the sanitary landfill facility owner or operator to establish an escrow account, administered by the New Jersey Department of Environmental Protection, and to deposit into the account $0.30 per cubic yard of solids and $0.004 per gallon of liquids for all solid waste accepted for disposal on and after January 1, 1982.

HISTORY

The Sanitary Landfill Facility Closure and Contingency Fund Act (C. 306, P.L. 1981) was signed into law on November 25, 1981 and became effective January 1, 1982.

RATE OF TAX

The tax rate is $0.50 per ton or $0.15 per cubic yard on all solid waste accepted for disposal. The tax rate for solid waste in liquid form is $0.002 per gallon.

COLLECTIONS (Fiscal Year)

1985	$5,302,274
1986	5,310,856
1987	4,847,147

DISPOSITION OF REVENUES

All tax revenues are credited to the Sanitary Landfill Facility Contingency Fund, administered by the New Jersey Department of Environmental Protection, established to insure the proper closure and operation of sanitary landfill facilities in this State.

LITTER CONTROL TAX

Citation: The Clean Communities and Recycling Act: N.J.S.A. 13:1E-92 *et seq.*

DESCRIPTION

The Litter Control Tax is imposed on all gross receipts from sales of litter-generating products sold within New Jersey by each person engaged in business in the state as a manufacturer, wholesaler, distributor or retailer of such products. Any retailer with less than $250,000 in annual retail sales of litter-generating products is exempt from this tax.

HISTORY

The Clean Communities and Recycling Act, C. 533, P.L. 1985, was enacted and approved on January 21, 1986, amending the Solid Waste Management Act and imposing a Litter Control Tax, effective April 21, 1986, on the sale of certain litter-generating products in New Jersey.

RATE OF TAX

The tax rate is imposed at 3/100 of 1% (.0003) on all gross receipts from wholesale sales of litter-generating products sold in New Jersey at the rate of 2.25/100 of 1% (.000225) on all gross receipts from retail sales.

COLLECTION (fiscal year)

1987	$5,169,247

DISPOSITION OF REVENUE

Revenues are deposited in the Clean Communities Account Fund.

LOCAL PROPERTY TAX

Citation: The Local Property Tax: N.J.S.A. 54:4—1 *et seq.*

DESCRIPTION

An *ad valorem tax*—The local property tax is measured by property values and is apportioned among taxpayers according to the assessed value of taxable property owned by each taxpayer. The tax applies to real estate and tangible personal property of telephone, telegraph and messenger systems companies.

A *local tax*—The property tax is a local tax assessed and collected by municipalities for the support of municipal and county governments and local school districts. No part of it is used for support of State government.

Amount of tax (a residual tax)—The amount of local property tax is determined each year, in each municipality, to supply whatever revenue is required to meet budgeted expenditures not covered by monies available from all other sources. School districts and counties notify municipalities of their property tax requirements. Municipalities add their own requirements and levy taxes to raise the entire amount. As a residual local tax, the total property tax is determined by local budgets and not by property valuations or tax rates.

Property assessment (the tax base)—All taxable property is assessed (valued for taxation) by local assessors in each municipality. Assessments are expressed in terms of "taxable value," except for qualified farm land, which is specially valued.

HISTORY

It may be said that the property tax originated in 1670 with a levy of one half penny per acre of land to support the central government. Through the middle of the 19th century property taxes were levied upon real estate and upon certain personal property at arbitrary rates within certain limits called "certainties." In 1851 the concepts of a general property tax and uniform assessments according to actual value were developed (Public Laws 1851, p. 273).

For almost a century following the 1851 legislation a continuing effort was made to accomplish uniform taxation under a general property tax. In 1875 a constitutional amendment provided that "property shall be assessed for taxes under general laws and by uniform rules according to its value" (Article IV, Section VII, Paragraph 12). Courts held that the 1875 amendment permitted classification of property for tax purposes and also exemption of certain classes from taxation, or the substitution of other kinds of tax "in lieu." Thus began a long period of erosion of the "general property tax" concept. In 1884 a State Board of Assessors was created and given responsibility for assessment of railroad and canal property, thus setting the pattern for State assessment of certain classes of property.

Intangible personal property was eliminated from the "general property tax base" in 1945 (replaced with a corporation net worth tax). Such elimination shifted the emphasis for tax reform to tangible personal property.

The New Jersey State Constitution adopted in 1947 provided (Article VIII, Section I) "property shall be assessed for taxation under general law and by uniform rules. All real property assessed and taxed locally or by the State for allotment and payment to taxing districts shall be assessed according to the same standard of value, except as otherwise permitted herein, and such property shall be taxed at the general tax rate of the taxing district in which the property is situated, for the use of such taxing district."

This was interpreted to preclude any classification of real estate but to leave the door open for classified taxes upon personal property. In 1963 the Constitution was amended to permit assessment of farm property according to its value for agricultural use only. Chapter 51, Laws of 1960 (effective for tax year 1965) provided for such classification and also provided other significant modifications. These were comprehensively summarized in prior Annual Reports.

Personal property provisions of Chapter 51, Laws of 1960 were replaced by Chapter 136, Laws of 1966. For taxes payable in 1968 and thereafter, personal property used in business (other than the businesses of telephone, telegraph and messenger system companies) is subject to a uniform state tax instead of the local tax. Non-business personal property is no longer subject to any property tax and inventories of all businesses were excluded from property taxation.

The 1966 law also provided for replacement of local personal property tax revenues from four tax sources: (1) Retail Gross Receipts Tax, (2) Corporation Business (Net Income) Tax, (3) Business Personal Property Tax and (4) Unincorporated Business Tax. This program was terminated (C. 3, P.L. 1977). Legislation was passed providing for an annual appropriation of not less than $158.7 million.

The decision in *Switz v. Middletown Township, et al.*, 23 N.J. 580, required that all taxable property be assessed at "true value" (100% assessment). This was the beginning of a series of New Jersey court decisions which have been a major factor in development of uniform real estate tax assessment.

A long period of legislative history has developed numerous exemptions and various special property tax treatments. These are found principally in R.S. 54:4—3.3 and in R.S. 54:4—3.6. Generally exempt are government-owned property, and property of religious, educational, charitable and various types of non-profit organizations. In addition, qualified veterans and senior citizens are permitted tax deductions of $50 and $250 respectively.

RATE OF TAX

Local property tax rate is determined each year in each municipality by relating the total amount of tax levy to the total of all assessed valuations taxable. Expressed in $1 per $100 of taxable assessed value, the tax rate is a multiplier for use in determining the amount of tax levied upon each property. The average rate for the State is $3.10.

GROSS TAX LEVY (Fiscal Year)

1985	$5,582,390,989
1986	6,159,434,925
1987	6,829,752,376

DISPOSITION OF REVENUES

This tax is assessed and collected locally by the taxing districts for support of county and municipal governments and local school district purposes.

MOTOR FUELS TAX

Citation: The New Jersey Motor Fuels Tax Act: N.J.S.A. 54:39—1 *et seq.*

DESCRIPTION

The tax on motor fuels applies to sales of gasoline, diesel fuel or liquefied petroleum gas and compressed natural gas used in motor vehicles on public highways.

HISTORY

The first gasoline tax law (C. 334, P.L. 1927) became effective in New Jersey on July 1, 1927 at the rate of 2¢ per gallon. A commission in 1934 recommended repeal of exemption certificates and substitution of a refund system. The refund system was enacted, providing a closer check of non-taxable sales of motor fuels (C. 319, P.L. 1935).

Unfair Motor Fuels Practices Act (C. 413, P.L. 1953) enables the Division's auditors and investigators to check dealers' practices in giving rebates, concessions, allowances or discounts. Preferential treatment is unlawful if given with intent to injure, destroy or substantially lessen competition.

Chapter 52, P.L. 1971 provides for taxation of sales of petroleum liquefied gas and liquefied or compressed natural gas at one-half the rate paid on the sales of motor fuels.

The tax rate has changed as follows:

Effective Date	*Per Gallon*
Dec. 1, 1930	2¢-3¢
July 1, 1954	3¢-4¢
July 1, 1958	4¢-5¢
June 1, 1961	5¢-6¢
July 1, 1968	6¢-7¢
July 1, 1972	7¢-8¢

EXEMPTIONS

Motor fuel sales
(1) to the United States Government,
(2) between licensed distributors,
(3) between licensed gasoline jobbers, and
(4) for export.

RATE OF TAX

The rate is 8¢ per gallon on motor fuels. 4¢ per gallon on petroleum gas and liquefied or compressed natural gas sold or used to propel motor vehicles on public highways (C. 52, P.L. 1971).

The rate is 11¢ per gallon on diesel fuels of which 3¢ per gallon is refundable for fuel used in passenger automobiles and motor vehicles of less than 5,000 pounds gross weight (C. 73, P.L. 1984, effective Sept. 1, 1985).

Licensed distributors are permitted credit for taxes paid on fuels used by them for purposes qualifying for refund (N.J.S.A. 54:39—66).

COLLECTIONS (Fiscal Year)

1985	$296,208,188
1986	318,198,986
1987	321,103,155

LICENSE FEES

Distributors and gasoline jobbers are required to file a bond to obtain a license.

Revenue from the issuance of these licenses is as follows:

1985	$81,085
1986	78,200
1987	73,795

DISPOSITION OF REVENUES

Revenues are deposited in the State Treasury for general State use. A sum equivalent to 2.5¢ per gallon is deposited in the Transportation Trust Fund for maintenance of the State's transportation system.

TABLE 13
MOTOR FUELS TAX RATE: COMPARISON WITH OTHER STATES

State	*Rates (per gallon)* *Gasoline*	 *Diesel*	*Sales Tax*
New Jersey[1]	8¢	11¢	—
Connecticut	19¢	19¢	—
New York[2]	8¢	10¢	4% (N.Y.C. 4.25%)
Massachusetts	11¢	11¢	—
Maryland	18.5¢	18.5¢	—
Ohio	14.7¢	14.7¢	—
Pennsylvania	12¢	12¢	—

[1] Liquefied petroleum gas and compressed natural gas used in motor vehicles on public highways is taxed at 1/2 the motor fuels tax rate.

[2] New York City—1¢ per gallon additional on fuels with one-half gram or more of lead in each gallon.

TABLE 14
MOTOR FUELS DISTRIBUTORS DEALERS LICENSE FEES
Fiscal Year 1987

Type	*Fee*	*Number Issued*	*Amount*	*Expiration Date*
Retail Dealer	10	5,508	55,080	Expires March 31, each year.
Wholesale Dealer	5	357	1,785	Expires March 31, each year.
Transport License	5	3,386	16,930	Expires March 31, each year.
Total		9,251	$73,795	

PUBLIC COMMUNITY WATER SYSTEM TAX

Citation: N.J.S.A. 58:12A-21.

DESCRIPTION

The Public Community Water System Tax is levied upon the owner or operator of every public community water system in New Jersey based upon water delivered to consumers, not including water purchased for resale, on or after April 1, 1984.

HISTORY

The Safe Drinking Water Act, N.J.S.A. 58:12A-1 et seq., was amended by C. 443, P.L. 1983, signed into law on January 9, 1984, imposing the Public Community Water System Tax effective April 1, 1984.

RATE OF TAX

The tax rate is $0.01 per 1000 gallons of water delivered to a consumer, not including water purchased for resale, and paid on a quarterly basis.

COLLECTIONS (FISCAL YEAR)

1985	$2,588,563
1986	2,590,739
1987	2,673,033

DISPOSITION OF REVENUES

Revenues from the Public Community Water System Tax are deposited in the Safe Drinking Water Fund administered by the New Jersey Department of Environmental Protection and used to insure clean drinking water in New Jersey.

PUBLIC UTILITY TAXES

(a) PUBLIC UTILITY FRANCHISE TAX (FOR MUNICIPAL USE)

Citation: Public Utility Franchise Tax: N.J.S.A. 54:30A—16 *et seq.* and N.J.S.A. 54:30A—49 *et seq.*

DESCRIPTION

Franchise Tax applies to persons, copartnerships, associations and corporations, other than those specifically exempted, having lines or mains located in, on or over any street, highway or other public place. Utilities subject to taxation include telegraph, telephone and district messenger systems companies.

The rate is either 2% or 5% of a proportion of the gross receipts of the taxpayer for the preceding calendar year. The proportion of gross receipts subject to tax is the ratio of the taxpayer's total length of lines or mains which are located in, on or over any street, highway or other public place to the whole length of lines or mains. Measurements of lengths of lines or mains exclude service connections.

ADMINISTRATION

Franchise tax is collected by the State for distribution to municipalities together with the gross receipts tax distribution. The tax is payable by the State to the municipal tax collectors in three installments: 25% within 30 days after certification of the apportionment; 40% on September 1; and 35% on December 1.

HISTORY

The first general tax act specifically taxing public utilities was enacted in 1884 (C. 159, P.L. 1884). It provided for a 2% Franchise Tax on gross receipts of telegraph, telephone, cable and express companies. In 1900, Voorhees Tax Act included all utilities other than those taxable under the Railroad and Canal Property Tax Act. It also provided that the receipts collected by the State were to be transferred back to municipalities (C. 195, P.L. 1900). In 1917, Franchise Tax rates were increased to 3% in 1917, 4% in 1918 and 5% in 1919 and thereafter (C. 17, P.L. 1917).

In 1940, significant revisions and amendments were adopted (C. 4 and 5, P.L. 1940). Unit values were applied to each class or type of public utility tangible personal property for the purpose of securing a fair and equitable apportionment of taxes. An accelerated payment schedule was imposed by C. 35 & 36, P.L. 1979 on all public utility companies paying the Franchise or Gross Receipts Taxes. Chapters 10 and 11, P.L. 1980 amended Chapters 4 and 5, P.L. 1940 to provide for state collection and distribution to municipalities. Chapter 12, P.L. 1980 establishes a Municipal Purposes Tax Assistance Fund and provides for a distribution to certain municipalities of a sum not less than $27.0 million.

RATE OF TAX

The rate is 2% for gross receipts of $50,000 or less and 5% for gross receipts exceeding $50,000 (N.J.S.A. 54:30A-54(a), 54:30A-18).

COLLECTIONS (Fiscal Year)

1985	$307,432,293
1986	334,857,983
1987	342,243,264

DISPOSITION OF REVENUES

Revenues, after deductions for the cost of administering the tax by the State, are for local use. The tax is distributed to the municipalities, subject to the limitations imposed by the State's budget.

(b) PUBLIC UTILITY GROSS RECEIPTS TAX (FOR MUNICIPAL USE)

Citation: Public Utility Gross Receipts Tax: N.J.S.A. 54:30A—16 *et seq. and N.J.S.A. 54:30A—49 et seq.*

DESCRIPTION

Public Utility Gross Receipts Tax is in addition to the Franchise Tax and is in lieu of local taxes on certain properties of the following public utilities: street railway, traction, sewerage, water, gas and electric light, heat and power corporations using or occupying public streets, highways, roads or other public places in New Jersey.

ADMINISTRATION

Public Utility Gross Receipts Tax is collected by the State for distribution to municipalities together with the franchise tax distribution. The tax is payable by the state to the tax collectors in three installments: 25% within 30 days after municipal certification of the apportionment; 40% on September 1; and 35% on December 1.

HISTORY

Public Utility Gross Receipts Tax was levied in 1919 as an addition to the Franchise Tax (C. 25, P.L. 1919). The tax was in lieu of state, county, school and local taxes on personal property and materials other than land and buildings. The rate of tax was the average rate of the aggregate general property tax.

In 1952 sewerage corporations were included among taxable public utility companies. In 1955 a maximum rate of 7.5% was adopted (C. 268, P.L. 1955) and in 1956 a minimum of 5% was established (C. 15, P.L. 1956). The "average rate of taxation" concept was eliminated in 1960 and a tax rate of 7.5% of gross receipts was established (C. 50, P.L. 1960). Water companies became subject to the Gross Receipts Tax in 1961 (C. 91, 92 and 93, P.L. 1961). An accelerated payment schedule was imposed by C. 35 & 36, P.L. 1979 on all public utility companies paying the Franchise or Gross Receipts Taxes. Chapters

10 and 11, P.L. 1980 amended chapters 4 and 5, P.L. 1940 to provide for state collection and distribution to municipalities. Chapter 12, P.L. 1980 establishes a Municipal Purposes Tax Assistance Fund and provides for distribution to certain municipalities of a sum not less than $27.0 million.

RATE OF TAX

7.5% applied to taxable gross receipts for the preceding calendar year (N.J.S.A. 54:30A—54(b)).

COLLECTIONS (Fiscal Year)

1985	$504,253,904
1986	547,120,744
1987	551,690,839

DISPOSITION OF REVENUES

Gross Receipts Tax is distributed to the municipalities, subject to the limitations imposed by the State's budget.

(c) PUBLIC UTILITY EXCISE TAX (FOR STATE USE)

Citation: Public Utility Excise Tax: N.J.S.A. 54:30A—16 *et seq.* and N.J.S.A. 54:30A—49 *et seq.*

DESCRIPTION

Public Utility Excise Tax is an additional tax on gross receipts of public utilities.

HISTORY

Public Utility Excise Tax (for State use) was introduced in 1963 to be in effect for three years beginning in 1964 (C. 41 and 42, P.L. 1963). In 1966 the tax was extended indefinitely.

An accelerated payment schedule was imposed by C. 108 and 109, P.L. 1971 on all public utility companies paying excise taxes.

RATES (Calendar Year Basis)

0.625% —upon gross receipts subject to the franchise tax. (0.25% for taxpayers with gross receipts not in excess of $50,000 annually);

0.9375% —all utilities except telephone and telegraph.
—for telephone and telegraph the rate is 0.5%.

COLLECTIONS (Fiscal Year)

1985	$122,951,074
1986	120,082,610
1987	121,692,770

DISPOSITION OF REVENUES

Revenues are deposited in the State Treasury for general State use.

(d) RAILROAD PROPERTY TAX

Citation: The Railroad Tax Act of 1948; N.J.S.A. 54:29A—1 *et seq.*

DESCRIPTION

Railroad Tax Law of 1948 as amended distinguishes three classes of property:

Class I: "Main stem" roadbed—that not exceeding 100 feet in width.

Class II: All other real estate *used for railroad purposes* including roadbed other than "main stem" (Class I), tracks, buildings, water tanks, riparian rights, docks, wharves, piers. *Excluded* is "tangible personal property": rolling stock, cars, locomotives, ferryboats, all machinery, tools. Facilities used in passenger service are also excluded, being defined as Class III property.

Class III: Facilities used in passenger service: land, stations, terminals, roadbeds, tracks, appurtenances, ballast and all structures used in connection with rendering passenger service, including signal systems, power systems, equipment storage, repair and service facilities (N.J.S.A. 54:20A—2).

The Railroad Property Tax is a State tax on Class II property.

HISTORY

When the first railroad in New Jersey was chartered (February 4, 1830) the State required payment for the privilege of operating a railroad. Early railroad charters provided for annual payments to the State for the privilege of operating. In general railroads were required to pay 1/2 of 1% of either (1) the value of their capital stock or (2) cost of the road, equipment and appurtenances.

The first general railroad tax law was enacted in 1884. Tax rates were fixed by the State: 1/2 of 1% of total valuations (revenues for State use); local rates on Class II property, but not to exceed 1% (revenues for local use). In 1897 and 1905-08 several amendments involving tax rates were enacted.

In 1941 the Railroad Tax Act taxed railroad property at the rate of 3%. Taxes levied on Class II property were paid to the taxing districts and taxes on other classes of properties were assigned to the State.[1] The 1941 Railroad Tax Act was amended in 1948. Provision was made for taxation of Class II property at local rates (revenue for local use). Classes I and III properties (as then defined) were taxed at the rate of 1.2% (revenues for State use). Taxation of "the value of remaining property" (Class IV) was dropped. Minimum and maximum tax provisions were established.

Chapter 251, P.L. 1964 eliminated the tax on Classes I and III properties and the maximum tax provisions. Chapter 139, P.L. 1966 changed the Class II railroad property tax to a State tax. Class III property was defined as "facilities used in passenger service." Hence, such facilities were exempted from taxation. In lieu of revenues from taxes on Class II property, State aid to municipalities was provided and is discussed on next page.

The Regional Rail Reorganization Act of 1973 as amended by the Northeast Real Service Act of 1981, effective August 13, 1981 exempted Consolidated Rail Corporation (Conrail) from liability for any State tax. In a similar manner, Public Law 97-102 provided that none of Amtrak's funds may be used to pay State or Local taxes.

EXEMPTIONS

Main stem (Class I), tangible personal property and facilities used in passenger service (Class III).

RATE OF TAX

$4.75 for each $100 of true value of Class II railroad property.

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[1] In 1941 the definitions of classes differed from those in effect from June 1966 onwards. Class III was "value of all the tangible personal property" and Class IV was "value of remaining property." Class III is now "facilities used in passenger service" and Class IV is no longer in use.

COLLECTIONS (Fiscal Year)

1985	$42,447
1986	39,561
1987	40,368

DISPOSITION OF REVENUES

Revenues are deposited in the State Treasury for general State use. However, under legislation adopted in 1966, the municipalities where railroad property is located are guaranteed the return of certain replacement revenues.

(e) RAILROAD FRANCHISE TAX

Citation: The Railroad Tax Act of 1948: N.J.S.A. 54:29A—1 *et seq.*

DESCRIPTION

The Railroad Franchise Tax is levied upon railroads (or systems of railroads) operating within New Jersey. The tax base is that portion of the road's (or system's) net railway operating income of the preceding year allocated to New Jersey. The allocating factor is the ratio of the number of miles of all track in this State to the total number of miles of all track over which the railroad or system operates.

HISTORY

Prior to 1941 franchise valuations were ascertained as of the first day of January preceding and taxes at the "Average Rate of Taxation" (R.S. 54:24—3). Chapters 291 and 363, P.L. 1941 introduced a tax base formula which took account of both (1) net railway operating income allocated to New Jersey and (2) total valuation of the previous year of all classes of property used for railroad purposes. One-half of the franchise tax levied was assigned to the state, the other half to taxing districts in which railroad property was situated.

Amendments in 1942 provided for (1) a deduction of $200,000 from net operating income before determining allocation to the State and (2) minimum and maximum tax liabilities.

In 1948 net railway operating income allocated to New Jersey became the tax base and a tax rate of 10% was imposed. The Railroad Tax Act of 1948 was amended in 1964. These amendments, effective January 1, 1966, eliminated the maximum tax provisions that had been introduced in 1942.

RATE OF TAX

Railroad Franchise Tax is assessed at the rate of 10% upon the net railway operating income of the preceding year allocated to New Jersey. The minimum is $100 for taxpayers having total railway operating revenues in the preceding year not in excess of $1 million and $4,000 to taxpayers with operating revenues in excess of $1 million in the preceding year.

COLLECTIONS (Fiscal Year)

1985	$ 29,854
1986	50,251
1987	2,504,206[1]

DISPOSITION OF REVENUES

Revenues are deposited in the State Treasury for general State use.

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[1] Substantial increase because a major railroad system lost its use of a Federal exemption statute.

REALTY TRANSFER FEE TAX

Citation: The Realty Transfer Fee Tax Act: N.J.S.A. 46:15-5 *et seq.*

DESCRIPTION

Realty Transfer Fee Tax is applied to the recording of deeds which transfer title to real property in New Jersey. The tax is collected by county clerk or registrar at the rate of $1.75 for each $500.00 of consideration not in excess of $150,000.00. Of the $1.75, $0.50 is retained by the county and the $1.25 balance is forwarded to the State Treasurer. An additional fee of $0.75 for each $500.00 of consideration in excess of $150,000.00 of consideration is imposed.

HISTORY

The Federal Documentary Tax on real estate transfers expired on January 1, 1968. It had provided the principal basis for developing average assessment ratios for each of the 567 municipalities in the state. These ratios are essential for such purposes mandated by law as: (1) construction of State Table of Equalized Valuations (the basis for distributing State School aid to local districts); (2) Construction of County Equalization Tables (the basis for apportioning county costs of government); (3) establishment of debt limits for municipalities, counties and school districts; (4) provision for taxpayer relief from discriminatory local property tax assessments.

Realty Transfer Tax (C. 49, P.L. 1968) replaced the expiring Federal law both for revenue purposes and to preserve the basis for state, county and municipal equalization processes. The Act requires a record be made of the selling price of real property. This record may be used by the State in its sample of real estate sales for purposes of constructing a Table of Equalized Valuations.

Chapter 176, P.L. 1975 increased the tax from $0.50 to $1.75 for each $500.00 of "consideration" effective September 1, 1975.

Chapter 225, P.L. 1985 imposed an additional fee of $0.75 for each $500.00 of consideration or fractional part thereof in excess of $150,000.00.

EXEMPTIONS (N.J.S.A. 46:15-10)

The fee does not apply to title transfers:

(1) For a consideration of less than $100.00;

(2) By or to the United States of America, this State, or any instrumentality, agency or subdivision thereof;

(3) Solely in order to provide or release security for a debt or obligation;

(4) Which confirm or correct a deed previously recorded;

(5) On a sale for delinquent taxes or assessments;

(6) On partition;

(7) By a receiver, trustee in bankruptcy or liquidation, or assignee for the benefit of creditors;

(8) Eligible to be recorded as "ancient deeds" pursuant to R.S. 46:16-7;

(9) Acknowledged or proved on or before July 3, 1968;

(10) Between husband and wife, or parent and child;

(11) Conveying a cemetery lot or plot;

(12) In specific performance of a final judgment;

(13) Releasing a right of reversion;

(14) Previously recorded in another county and full realty transfer fee paid or accounted for, as evidenced by written instrument, attested by the grantee and acknowledged by the recording officer of the county of such prior recording, specifying the county, book, page, date of prior recording, and amount of realty transfer fee previously paid.

(15) By an executor or administrator of a decedent to a devisee or heir to effect distribution of the decedent's estate in accordance with the provisions of the decedent's will or the intestate laws of this State.

(16) Deed recorded within ninety days following the entry of a divorce decree which dissolves the marriage between grantor and grantee.

Three types of transfers of real property are exempt from the State portion of the fee:

(1) The sale of one or two-family residential properties which are owned and occupied by a senior citizen (62 years of age or older), blind person, or disabled person shall be exempt from payment of $1.25 per $500.00 of consideration or fractional part thereof of the fee imposed.

(2) The sale of low and moderate income housing as defined by C. 225, P.L. 1985 shall be exempt from payment of $1.25 per $500.00 of consideration or fractional part thereof of the fee imposed.

(3) The sale of property upon which there has been construction of an entirely new improvement not previously occupied or used for any purpose shall be exempt from payment of $1.00 for each $500.00 of consideration or fractional part thereof not in excess of $150,000.00 of consideration.

RATE OF TAX

$1.75 for each $500.00 of consideration or fractional part thereof and $0.75 for each $500.00 of consideration or fractional part thereof in excess of $150,000.00.

COLLECTIONS[1] (Fiscal Year)

1985	$57,010,520
1986	77,780,325
1987	129,652,684

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[1] State share: 1985—$36,032,230; 1986—$45,668,822; 1987—$68,141,687.

DISPOSITION OF REVENUES

Revenues are collected by the County Clerks or Registrars. An amount equal to 28.6% of the proceeds from the first $1.75 for each $500.00 of consideration or fractional part thereof collected is retained by the County Treasurer. The balance, 71.4% is paid to the State Treasurer for State use.

All amounts paid in payment of the additional fee of $0.75 for each $500.00 of consideration or fractional part thereof in excess of $150,000.00 are paid to the State Treasurer and credited to the Neighborhood Preservation Nonlapsing Revolving Fund: Fiscal year 1987—$25,311,944.

TABLE 15
REALTY TRANSFER FEE TAX RATE: COMPARISON WITH OTHER STATES

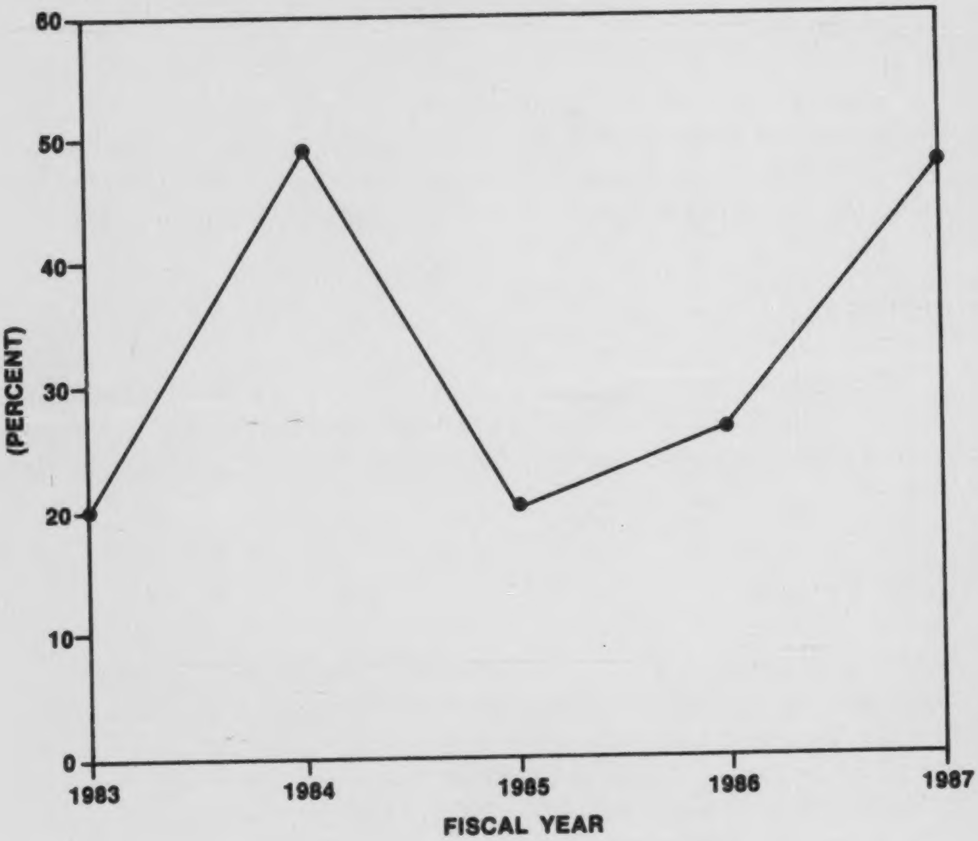
State	*Rate*
Connecticut	55¢ on sales in excess of $100 but not exceeding $500 and 55¢ for each additional $500 or fraction thereof.
Maryland[1]	
Baltimore City	1 1/2% of value
Baltimore County	1 1/2% of value
Howard County	1 1/2% of value
Montgomery County	1% of value on unimproved property 1% of value on improved property over $35,000 1/2% of value of improved property between $20,000 and $35,000
Prince George County	2/5 of 1% of value
Massachusetts	$1 on sales in excess of $100 but not exceeding $500; and $1 on each additional $500 or fractional part thereof. In addition, a 14% surcharge is imposed.
New Jersey	$1.75 for each $500 of consideration or fractional part thereof. $0.75 for each $500.00 of consideration or fractional part thereof in excess of 150,000.00.
New York	55¢ for each $500 of consideration or fractional part thereof, exclusive of the value of any lien or encumbrance remaining at the time of sale.
New York City	Additional 2% of net consideration exceeding $500,000
Ohio	55¢ per $500 of value or fractional part thereof.
Pennsylvania	1% of value of the property represented by such document

[1] Tax is not statewide.

CHART 3

REALTY TRANSFER PERCENT CHANGE—STATE

FY 1983-1987



RESOURCE RECOVERY INVESTMENT TAX

Citation: N.J.S.A. 13:1E-138b.

DESCRIPTION

The Resource Recovery Investment Tax is levied upon the owners and operators of every sanitary landfill facility located in New Jersey on all solid waste accepted for disposal on or after May 1, 1985. The Resource Recovery Investment Tax expires on January 1, 1996.

HISTORY

The Solid Waste Management Act, N.J.S.A. 13:1E-1 et seq., was amended by C. 38, P.L. 1985, signed into law on February 4, 1985, levying three additional taxes on sanitary landfill facilities effective May 1, 1985.

RATE OF TAX

The tax rate is $1.00 per ton on all solid waste accepted for disposal. The tax rate for solid waste in liquid form is $0.004 per gallon. The law provides for increases in the tax rate on solids to $2.00 per ton as of January 1, 1986, to $3.00 per ton as of January 1, 1987 and to $4.00 per ton as of January 1, 1988. However, the law allows each county, based on their requirements and following specific guidelines, to annually adjust the tax rate to a rate not to exceed $10.00 per ton of solids and $0.04 per gallon of liquids on January 1 of any year the tax is imposed.

COLLECTIONS (Fiscal Year)

1985	$ 888,628
1986	14,405,483
1987	23,105,682

DISPOSITION OF REVENUES

The revenues from the Resource Recovery Investment Tax are deposited in the Resource Recovery Investment Tax Fund established in the New Jersey Department of Treasury and distributed to each county's District Resource Recovery Investment Tax Fund. Counties may use fund revenues to reduce the rates of resource recovery facilities; build sanitary landfills to service resource recovery facilities; build and operate sanitary landfills if resource recovery is not feasible; and finance closure costs of a sanitary landfill.

SALES TAX

(a) SALES AND USE TAX

Citation: New Jersey Sales and Use Tax Act; N.J.S.A. 54:32B—1 *et seq.*

DESCRIPTION

Sales and Use Tax Act applies to receipts from (a) retail sale, rental or use of tangible personal property, (b) retail sale of producing, fabricating, processing, installing, maintaining, repairing, storing and servicing tangible personal property and certain advertising services, (c) sales of restaurant meals, (d) rental of hotel and motel rooms and (e) certain admission charges.

A compensating use tax is also imposed on retail purchases of tangible personal property made outside the State for use in New Jersey. The use tax does not apply if the taxable property has already been, or will be, subjected to sales tax.

All persons required to collect the tax must file an Application for Registration. Each registrant's authority to collect the sales tax is certified by a Certificate of Authority, issued by the Division, which must be prominently displayed at each place of business to which it applies.

HISTORY

Sales and Use Tax Act became effective July 1, 1966. Rate of tax was set at 3% (C. 30, P.L. 1966).

Additional exemptions from the tax were provided by C. 25, P.L. 1967. C. 7, P.L. 1970 increased the tax rate to 5%, effective March 1, 1970. This Act and C. 25, P.L. 1970 contained certain transitional provisions relating to this increased rate.

Effective July 1, 1972, sales of alcoholic beverages, except draught beer sold by the barrel, to any retail licensee were made subject to Sales and Use Tax (C. 27, P.L. 1972). The 1972 amendment repealed taxation of sales of packaged liquor by retailer to consumer.

The tax now applies at the wholesale-retail level. Its base is the minimum consumer retail price as filed with the Board of Alcoholic Beverage Control.

A new tax imposed on wholesale receipts of alcoholic beverage licensees at 6.5% of the wholesale price supersedes the prior tax imposed under the sales tax law at 5% of the minimum consumer resale price (C. 62, P.L. 1980).

Production machinery and equipment is exempt from sales tax effective January 1, 1978.

Sale, rental or lease of commercial motor vehicles weighing more than 18,000 pounds is exempt from sales tax effective January 1, 1978. (C. 217, P.L. 1977).

The Division took over administration of the Atlantic City Luxury Sales Tax (C. 60, P.L. 1980).

Recycling equipment is exempt from sales tax effective January 12, 1982 (C. 546, P.L. 1981).

The sales tax rate increased to 6%, effective January 3, 1983 (C. 227, P.L. 1982).

Non-prescription drugs, household paper products and soaps and detergents are exempt from sales tax, effective July 1, 1983.

MAJOR EXEMPTIONS

(1) Advertising services for newspapers and magazines;
(2) Draught Beer;
(3) Bible and other sacred scriptures;
(4) Casual sales except motor vehicles and registered boats;
(5) Cigarettes subject to Cigarette Tax Act;
(6) Clothing, except furs;
(7) Farm supplies and equipment;
(8) Flags of the United States and State of New Jersey;
(9) Food, food products and non-alcoholic beverages (off premises);
(10) Food sold in school cafeterias;
(11) Prescription drugs and other medical aids;

(12) Motor fuels
(13) Periodicals and textbooks;
(14) Professional and personal services;
(15) Real estate sales;
(16) Tangible personal property used in research and development;
(17) Telephone lines, cables and other equipment;
(18) Transportation of persons or property;
(19) Utilities;
(20) Production machinery and equipment;
(21) Commercial motor vehicles weighing more than 18,000 pounds;
(22) Non-prescription drugs;
(23) Household products; and
(24) Soaps and detergents.

RATE OF TAX

6% on taxable sales.

The bracket system on taxable sales under $1 is as follows:

Amount of Sales	*Tax*
$0.01 to 0.10	None
0.11 to 0.22	1¢
0.23 to 0.38	2¢
0.34 to 0.56	3¢
0.57 to 0.72	4¢
0.73 to 0.88	5¢
0.89 to 1.10	6¢

COLLECTIONS (Fiscal Year)

1985	$2,260,827,342
1986	2,529,091,374
1987	2,822,234,295

DISPOSITION OF REVENUES

Revenues are deposited in the State Treasury for general State use.

TABLE 16
SALES AND USE TAX RATES: COMPARISON WITH OTHER STATES

State	*Year of Adoption*	*Rate*
Connecticut	1947	7-1/2%
Maryland	1947	5%
Massachusetts	1966	5%
New Jersey	1966	6%
New York	1965	4%—State; 4.25%—Local[1]
Ohio	1934	5%—State; 0.5¢—Local[2]
Pennsylvania	1953	6%

[1] The State rate is 4%. However, counties and municipalities may impose additional taxes ranging up to 4%.

[2] The law authorizes counties to levy a 1/2% local sales tax. Five counties have done so, bringing their State-local rates to 4-1/2%: Allen Co., Cuyahoga Co., Hamilton Co., Lake Co., and Miami Co.

TABLE 17
SALES AND USE TAX EXEMPTIONS COMPARISON WITH OTHER STATES

Item	Conn.	Md.	Mass.	N.J.	N.Y.	Ohio	Pa.
Beer On-Premises	T	T	T	T[3]	T	T[5]	T
Beer Off-Premises	T	T	T	T[3]	T	T[5]	T
Cigarettes	T	E	E	E	T	T	E
Clothing	T[1]	T	E[2]	E	T	T	E
Food Off-Premises	E	E	E	E[6]	E	E	E
Liquor On-Premises	T	T	T	T[3]	T	T	T
Liquor Off-Premises	T	T	T	T[3]	T	T	T
Manufacturing Equipment	E	E	E	E	E[4]	E	E
Motor Fuels	E	E	E	E	T	E	E

(T—Taxable; E—Exempt.)

[1] Children under 10—exempt.

[2] Up to $175.

[3] Effective Aug. 1, 1980 sales of alcoholic beverages except draught beer sold by the barrel, are taxed separately at the wholesale price.

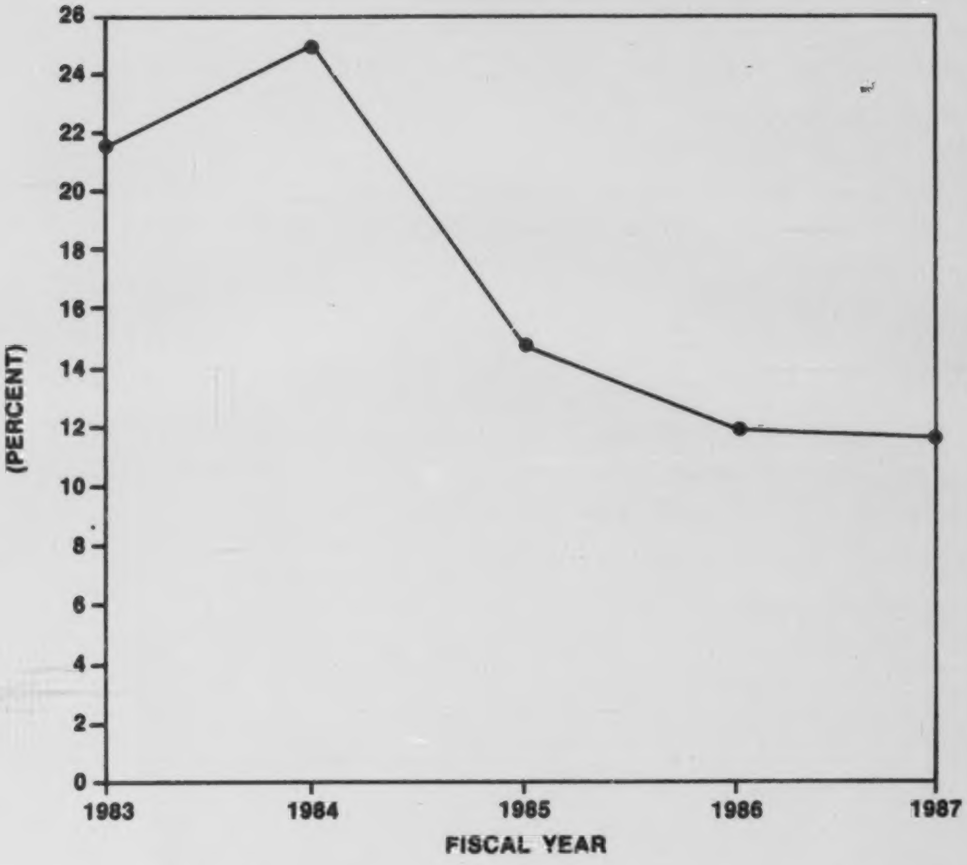
[4] Taxable in New York City.

[5] 3.2% beer—exempt.

[6] Food and drink sold for off-premises consumption, where such food and drink (including sandwiches) are prepared and ready for consumption are subject to sales tax.

CHART 4

SALES TAX PERCENT CHANGE 1983-1987



(b) ALCOHOLIC BEVERAGE WHOLESALE SALES TAX

Citation: The Alcoholic Beverage Wholesale Sales Tax Act; N.J.S.A. 54:32 C-1 et seq.

DESCRIPTION

Alcoholic Beverage Tax applies to receipts from every sale of alcoholic beverages, except draught beer sold by the barrel, by any wholesaler to any retail licensee.

HISTORY

The Alcoholic Beverage Wholesale Sales Tax Act (C. 62, P.L. 1980) became effective August 1, 1980. Rate increased to 7.3% effective March 1, 1984 (C. 531, P.L. 1983).

RATE OF TAX

7.3% on taxable sales.

COLLECTIONS (Fiscal Year)

1985	$81,018,889
1986	85,280,390
1987	89,545,868

DISPOSITION OF REVENUES

Revenues are deposited in the State Treasury for general State use—88%; 12% is deposited in a special account known as the Alcoholism Education and Rehabilitation Fund.

(c) ATLANTIC CITY LUXURY SALES TAX

Citation: The Atlantic City Luxury Sales Tax Act; N.J.S.A. 40:48-8.15 et seq., Sales and Use Tax Act 54:32B-24.1 et seq.

DESCRIPTION

The Atlantic City Luxury Sales Tax applies to the receipts from the sale of specified retail sales or sale at retail within Atlantic City.

These taxable sales include:

1. Sales of alcoholic beverages by the drink in restaurants, bars, hotels or other similar establishments;

2. Cover, minimum, entertainment or other similar charges;

3. Room rental in any hotel, inn, rooming or boarding home;

4. The hiring of any rolling chair, beach chair or cabana; and

5. Admissions to any theatre, motion picture, pier, exhibition or place of amusement.

EXEMPTIONS

1. Sales not specified above.
2. Casual or isolated sales.
3. Sales to State of New Jersey or its political subdivisions.
4. Sales exempt under Federal law.
5. Sales by a church or nonprofit charitable association.

RATE OF TAX

The rate is 3% on sale of alcoholic beverage and 9% on other taxable sales.

The State Sales Tax rate is reduced to the extent that the city rate exceeds 6%, and the maximum combined Atlantic City rate and New Jersey rate may not exceed 12%.

COLLECTIONS (Fiscal Year)

1985	$13,185,366
1986	14,810,346
1987	15,180,131

DISPOSITION OF REVENUES

Revenues are forwarded to the Atlantic County Improvement Authority.

SAVINGS INSTITUTION TAX

Citation: The Savings Institution Tax Act: N.J.S.A. 54:10D—1 *et seq.*

DESCRIPTION

Savings Institution Tax is applicable to every savings institution doing a financial business in New Jersey. The Act defines "Savings Institution" as any state or federally chartered building and loan association, savings and loan association or savings bank. The tax is based upon net income as of the close of the preceding tax year, but in no event less than $50 for savings institutions with assets under $1 million and no less than $250 for savings institutions with assets of $1 million or more.

HISTORY

Chapter 160, P.L. 1979 reduced the rate from 5% to 3% effective January 1, 1980.

EXCLUSIONS FROM TAX

(1) 100% of dividends of an owned and qualified subsidiary and

(2) 50% of other dividends included in taxable income for federal tax purposes.

RATE OF TAX

3% of net income.

Minimum tax is $50 for associations with assets of less than $1 million and $250 for associations with assets of $1 million or more.

PREPAYMENT

In addition to the tax due, for accounting periods ending April, 1980 and thereafter, an 80% prepayment of tax for the following year must also be made. Credit against the current year's tax liability for such prepayment is allowed.

COLLECTIONS (Fiscal Year)

1985	$ 4,484,525
1986	16,940,087
1987	25,563,861

DISPOSITION OF REVENUES

Revenues are deposited in the State Treasury for general State use.

SOLID WASTE IMPORTATION TAX

Citation: N.J.S.A. 13:1E-138c.

DESCRIPTION

The Solid Waste Importation Tax is levied upon the owners and operators of every sanitary landfill facility located in New Jersey which accepts out-of-district solid waste for disposal on or after May 1, 1985. The Solid Waste Importation Tax expires on January 1, 1996.

HISTORY

The Solid Waste Management Act, N.J.S.A. 13:1E-1 et seq., was amended by C.38, P.L. 1985, signed into law on February 4, 1985, levying three additional taxes on sanitary landfill facilities effective May 1, 1985.

RATE OF TAX

The tax rate is $1.00 per ton on all solid waste accepted for disposal. The tax rate for solid waste in liquid form is $0.004 per gallon. The tax rate increases to $4.00 per ton of solids as of January 1, 1988 and increases by $2.00 per ton of solids annually thereafter.

COLLECTIONS (Fiscal Year)

1985	$ 364,813
1986	4,272,666
1987	3,871,835

DISPOSITION OF REVENUES

The revenues from the Solid Waste Importation Tax are deposited in the Resource Recovery Investment Tax Fund in the New Jersey Department of Treasury and distributed to the District Resource Recovery Investment Tax Fund for the county wherein the sanitary landfill receiving out-of-district waste is located. Counties may use fund revenues to reduce the rates of resource recovery facilities; build sanitary landfills to service resource recovery facilities; build and operate sanitary landfills if resource recovery is not feasible; and finance closure costs of a sanitary landfill.

SOLID WASTE RECYCLING TAX

Citation: Recycling Act; N.J.S.A. 13:1E-92 et seq.

DESCRIPTION

The Solid Waste Recycling Tax is levied upon the owner or operator of every solid waste facility located in New Jersey and not excluded by law on all solid waste accepted for disposal or transfer at the facility on or after July 1, 1987.

The Solid Waste Recycling Tax terminates on December 31, 1996.

HISTORY

The Recycling Act (C. 278, P.L. 1981) was signed into law on September 9, 1981 and became effective January 1, 1982. The tax was applicable to sanitary landfills from January 1, 1982 through June 30, 1987 and to solid waste facilities, including sanitary landfills, on and after July 1, 1987.

RATE OF TAX

The tax rate is $0.45 per cubic yard or $1.50 per ton on all solid waste accepted for disposal or transfer. The tax rate for solid waste in liquid form is $0.00225 per gallon.

COLLECTIONS (Fiscal Year)

1985	$4,236,469
1986	4,245,033
1987	3,874,415

DISPOSITION OF REVENUES

The proceeds constitute a fund, the State Recycling Fund, administered by the New Jersey Department of Environmental Protection, to provide for a comprehensive recycling plan and program in this State.

SOLID WASTE SERVICES TAX

Citation: N.J.S.A. 13:1E-138a.

DESCRIPTION

The Solid Waste Services Tax is levied upon the owners and operators of every sanitary landfill facility located in New Jersey on all solid waste accepted for disposal on or after May 1, 1985.

HISTORY

The Solid Waste Management Act, N.J.S.A. 13:1E-1 et seq., was amended by C. 38, P.L. 1985, signed into law on February 4, 1985, levying three additional taxes on sanitary landfill facilities effective May 1, 1985.

RATE OF TAX

The tax rate is $0.60 per ton on all solid waste accepted for disposal. The tax rate for solid waste in liquid form is $0.002 per gallon. On January 1, 1986, and on the first of January annually thereafter, the tax rate will increase on solids by $0.05 per ton.

COLLECTIONS (Fiscal Year)

1985	$ 444,320
1986	5,465,361
1987	5,498,205

DISPOSITION OF REVENUES

The revenue collected from the Solid Waste Services Tax is deposited in the Solid Waste Services Tax Fund administered by the New Jersey Department of Environmental Protection. Monies in the fund are allocated to the counties based on the amount of waste generated and used for implementing county solid waste management plans.

SPILL COMPENSATION AND CONTROL TAX

Citation: The Spill Compensation and Control Act: N.J.S.A. 58:10-23.11, *et seq.*

DESCRIPTION

The Spill Compensation and Control Tax is imposed upon the New Jersey transfer of hazardous substances, (as determined by the New Jersey Department of Environmental Protection).

The Tax is payable by:

(a) The operator or owner of the receiving major facility or vessel on a transfer of a hazardous substance from a major facility or vessel; or

(b) The operator or owner of the transferring major facility on a transfer of a previously untaxed nonpetroleum hazardous substance to a nonmajor facility; or

(c) The owner of a hazardous substance transferred to a public storage terminal from a major facility or vessel.

HISTORY

Spill Compensation and Control Act (C. 141, P.L. 1976) became effective April 1, 1977. Effective April 1, 1980, an alternate tax rate was established on transfers of nonpetroleum hazardous substances. (C. 346, P.L. 1979). The tax base was significantly expanded effective April 1, 1980 (C. 73, P.L. 1980). Effective Nov. 1980, the tax rates were revised from $.01 to $.04 per barrel transferred. Effective Aug. 1, 1982 the tax rates reverted back to such rates in effect prior to Nov. 1, 1980. In 1985 the rates were reverted to rates in effect Nov. 1, 1980, namely $0.04 per barrel, except the rate on petroleum products which remains at $0.01 per barrel. Effective February 1, 1987, the tax base was again expanded, the list of hazardous substances was significantly increased and the tax rates were increased by amendment (C. 143, P.L. 1986).

RATE OF TAX

(1) Nonpetroleum hazardous substances—greater of $0.0125 per barrel or 1% of fair market value;

(2) Petroleum products—$0.0125 per barrel; and

(3) Precious metals—$0.0125 per barrel.

COLLECTIONS (Fiscal Year)

1985	$ 9,768,637
1986	12,028,616
1987	12,859,351

DISPOSITION OF REVENUES

The proceeds constitute a fund (New Jersey Spill Compensation Fund) to insure compensation for cleanup costs and damage associated with the discharge of petroleum products and other hazardous substances.

TABLE 18
SALES AND USE TAX CASH COLLECTIONS—CALENDAR YEARS 1985-6 BY TYPE OF BUSINESS
(Dollar Amounts in Thousands)

	1986				1985			
Type of Business	No. of Vendors	Sales Tax	Use Tax	Total Tax (a)	No. of Vendors	Sales Tax	Use Tax	Total Tax (a)
Exempt Organizations	301	$ 599	$ 0	$ 600	320	$ 582	$ 0	$ 582
Manufacturing	10,090	144,096	38,584	182,680	9,983	141,229	41,689	182,918
Service	58,062	376,984	46,793	423,778	55,836	334,772	44,398	379,170
Wholesale	10,202	165,677	4,616	170,293	9,968	149,469	4,216	153,685
Construction	12,943	42,625	10,337	52,962	12,434	37,476	9,301	46,776
Retail	91,061	1,660,460	24,674	1,685,154	91,321	1,498,623	22,283	1,520,906
Government	22	141	0	141	20	97	0	97
Not Classified	4,670	62,782	2,817	65,600	4,282	54,763	4,321	59,083
Totals	187,351	$2,453,384	$127,821	$2,581,208	184,164	$2,217,011	$126,208	$2,343,217

(a) Totals may not add due to rounding.

TABLE 19
SALES TAX BASE AND SALES AND USE TAX CASH COLLECTIONS BY TYPE OF BUSINESS, CALENDAR YEAR 1986
(Dollar Amounts In Thousands)

Type of Business	Number of Vendors	Gross Receipts	Deductions	Taxable Receipts	Sales Tax (a)	Use Tax	1986 Total Tax (b)	1985 Total Tax	% Change 1985-6
Exempt Organizations ...	301	$ 37,024	$ 27,111	$ 9,914	$ 599	$ 0	$ 600	$ 582	3.1
Manufacturing	10,090	42,605,060	40,207,512	2,397,548	144,096	38,584	182,680	182,918	-0.1
Service	58,062	28,897,247	22,644,236	6,253,012	376,984	46,793	423,778	379,170	11.8
Wholesale	10,202	32,710,375	29,954,194	2,756,181	165,677	4,616	170,293	153,685	10.8
Construction	12,943	7,099,521	6,391,962	707,559	42,625	10,337	52,962	46,776	13.2
Retail	91,061	72,595,220	44,995,836	27,599,384	1,660,480	24,674	1,685,154	1,520,906	10.8
Government	22	9,850	7,493	2,357	141	0	141	97	46.4
Not Classified	4,670	4,447,685	3,404,122	1,043,563	62,782	2,817	65,600	59,083	11.0
Totals (b)	187,351	$188,401,982	$147,632,466	$40,769,518	$2,453,384	$127,821	$2,581,208	$2,343,217	10.2%

(a) Ratio of sales tax to taxable receipts exceeds 6% because tax on fractional parts of $1 averages slightly more than 6 cents.

(b) Totals may not add due to rounding.

TRANSFER INHERITANCE AND ESTATE TAX

Citation: The Transfer Inheritance Tax Act: N.J.S.A. 54:33—1 *et seq.* and The New Jersey Estate Tax Act: N.J.S.A. 54:38—1 *et seq.*

DESCRIPTION

Transfer Inheritance Tax applies to the transfer of all personal property and New Jersey real property having a value of $500.00 or more in estates of resident decedents and of real property and tangible personal property of non-resident decedents located within the State of New Jersey.

Transfer Inheritance Tax is non-recurring at rates based upon the relationship of the ultimate beneficiaries to the decedent and the amount received by each. The due date of the tax is the date of death.

An estate tax in addition to the Transfer Inheritance Tax is designed to absorb any portion of the credit allowed under the Federal Estate Tax statutes which is not fully taken up by the taxes paid under the Transfer Inheritance Tax of this State and all other states.

Due to the multiplicity and complexity of laws dealing with distribution of estates it is difficult for the taxpayer to predetermine the exact tax liability. The Division therefore, determines the tax liability and bills the taxpayer. This is usually a one-time operation with a relatively low percentage of the files being reopened at a later date. Statutes require, however, that all records be retained for 15 years.

HISTORY

New Jersey first imposed an Inheritance Tax in 1892 at a rate of 5% on property transferred from a decedent to a beneficiary.

In 1909, legislation was enacted which formed the basis of present Inheritance Tax (N.J.S.A. 54:33 and 54:38).

Retroactive to Jan. 1, 1985 (C.57, P.L. 1985), the tax on the transfer of property to a husband or wife of a decedent is eliminated.

On transfers of property to a father, mother, grandparent, child or children of a decedent, the inheritance tax will be imposed as follows:

—Through June 30, 1985, the tax on the amount inherited in excess of $15,000 remains in effect;
—Effective July 1, 1985, through June 30, 1986, no tax will have to be paid on the first $50,000 inherited;
—Effective July 1, 1986, through June 30, 1987, no tax will have to be paid on the first $150,000 inherited;
—Effective July 1, 1987, through June 30, 1988, no tax will have to be paid on the first $250,000 inherited;
—On and after July 1, 1988, the tax is eliminated.

EXEMPTIONS

(1) All transfers under $500;

(2) Family transfers of $5,000 or less to each parent, grandparent, spouse, child, mutually acknowledged child, stepchild or the issue of a child or adopted child. Dower and curtesy are exempt; on July 1, 1978 exemption increased to $15,000 in estates of decedents dying on or after that date.

(3) Life Insurance proceeds paid to named beneficiary;

(4) Charitable transfers for the use of any educational institution, church, hospital, orphan asylum, public library, etc.;

(5) Transfers for public purposes made to New Jersey or any political subdivision thereof;

(6) Federal civil service retirement benefits payable to a beneficiary other than the estate;

(7) Annuities payable to survivors of military retirees.

(8) Qualified employment annuities paid to a surviving spouse.

Exemptions and Tax Rates vary among five beneficiary classes:

CLASS A	Father, mother, grandparents, wife, husband, child or children of decedent, adopted child or children, issue of any child* or legally adopted child of a decedent, mutually acknowledged child and stepchild. *The phrase "issue of any child" has been construed in Palmer vs. Kingsley, 27 N.J. 425, to include the legally adopted children of a child of a decedent.
CLASS B	This class eliminated by Chapter 61, Laws of 1962, effective July 1, 1963.
CLASS C	Brother or sister of decedent; wife or widow of a son of decedent, or husband or widower of a daughter.
CLASS D	Every other transferee, distributee or beneficiary.
CLASS E	State of New Jersey, municipal corporation with the State of New Jersey, or other political subdivision thereof; proceeds of life insurance transferred to trustees and beneficiaries of trust deeds or agreements; proceeds of life insurance payable to any beneficiary other than the estate of the decedent or his executor or administrator; transfers, surrender or exercise of any right to change the beneficiary of insurance; soldiers' benefits from federal government; and property passing to, for the use of or in trust for any educational institution, church, hospital, orphan asylum, public library or Bible and tract society or to, for the use of or in trust for any institution or organization organized and operated exclusively for religious, charitable, benevolent, scientific, literary or educational purposes, including any institution instructing the blind in the use of dogs as guides, no part of the net earnings of which inures to the benefit of any private stockholder or other individual or corporation provided that this exemption shall not extend to transfers of property to such educational institutions and organizations of other states, the District of Columbia, territories and foreign countries which do not grant an equal and like exemption on transfers of property for the benefit of such institutions and organizations of this state.

Exemptions

CLASS A	$15,000 to each in class.
CLASS B	Eliminated
CLASS C	If less than $500.00, no tax; if $500.00, or more, no exemption.
CLASS D	
CLASS E	Entirely exempt.

Note: This Class A exemption of $15,000.00 applies to estates of decedents dying on or after July 1, 1978. Exemption for decedents dying prior to July 1, 1978 is $5,000.00.

In general, tax rates are the same for non-resident and resident decedents.

COLLECTIONS (Fiscal Year)

1985	$194,424,660
1986	188,633,527
1987	190,368,352

DISPOSITION OF REVENUES

Revenues are deposited in the State Treasury for general State use.

TABLE 20
TRANSFER INHERITANCE AND ESTATE TAX COMPARISON WITH OTHER STATES

New Jersey:	Rates range from 2% to 16% on each beneficiary's share. The rates vary with the value of the legacy and relationship of the beneficiary.
Connecticut:[1]	Rates range from 3% to 14% on each beneficiary's share. The rates vary with the value of the legacy and relationship of the beneficiary.
Maryland:	This state has two classes of rates. Class I which involves relationship of the beneficiary, the rate of tax is 1% on the entire share, and Class 2, all others, the rate of tax is 10% on the entire share.
New York:	Rates range from 2% to 21% on the net estate of the decedent.
Ohio:	Rates range from 2% to 7% on the estate of the decedent.
Pennsylvania:	This state has two classes of rates. On Class A, which involves relationship of the beneficiary, the rate of tax is 6%, and on Class B, all others, the rate of tax is 15%.

Each of these states has an estate tax to absorb the maximum credit allowed against the Federal Estate Tax.

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[1] An additional 10% surcharge is imposed with respect to estates of persons dying on or after July 1, 1983.

TABLE 21
MAJOR STATE TAX RATES

State	Sales	Motor Fuels	Cigarettes	Corporation Net Income	Personal Income
Alabama	4%	11¢	16.5¢	5%	*2%-5%
Alaska	None	8	16	*1-9.4	None
Arizona	5	16	15	*2.5-10.5	*2-8
Arkansas	4	13.5	21	*1-6	*1-7
California	4.75	9	10	9.6	*1-11
Colorado	3	18	20	5.5	5[1]
Connecticut	7.5	19	26	11.5	None
Delaware	None	13	14	8.7	*1-8.8
Dist. of Columbia	6	15.5	17	10	*2-11
Florida	5	4	24	5.5	None
Georgia	3	7.5	12	6	*1-6
Hawaii	4	15-22.5	40%[2]	*4.4-6.4	*2.25-10
Idaho	5	14.5	18	8	*2-8.2
Illinois	5	13	20	4	2.5
Indiana	5	14	15.5	3.4	3
Iowa	4	16	26	*6-12	*.5-13
Kansas	4	11	24	4.5	*2-9
Kentucky	5	15	3	*3-7.25	*2-6
Louisiana	4	16	16	*4-8	*2-6
Maine	5	14	28	*3.5-8.93	*1-10
Maryland	5	18.5	13	7	*2-5
Massachusetts	5	11	26	8.33	5, 10
Michigan	4	15	21	2.35	4.6
Minnesota	6	17	38	*6-12	*1.5-14
Mississippi	6	15	18	*3-5	*3-5
Missouri	4.225	11	13	5	*1.5-6
Montana	None	20	16	6.75	*2-11
Nebraska	4	17.6	27	*4.75-6.65	*2-5.9

TABLE 21
MAJOR STATE TAX RATES-Continued

State	Sales	Motor Fuels	Cigarettes	Corporation Net Income	Personal Income
Nevada	5.75	14.25	20	None	None
New Hampshire	None	14	17	8	5
New Jersey	6	8	27	9	*2-3.5
New Mexico	4.75	14	15	*4.8-7.6	*1.8-8.5
New York	4	8	21	10	*2-8.75
North Carolina	3	15.5	2	6	*3-7
North Dakota	5	17	27	*3-10.5	*2-12
Ohio	5	14.7	18	*5.1-9.2	*.751-6.9
Oklahoma	4	16	23	5	*,5-6
Oregon	None	12	27	6.6	*5-9
Pennsylvania	6	12	18	8.5	2.1
Rhode Island	6	13	25	8	23.46
South Carolina	5	15	7	6	*2-7
South Dakota	5	13	23	None	None
Tennessee	5.5	17	13	6	6
Texas	5.25	15	20.5	None	None
Utah	5.09375	19	17	5	*2.25-7.75
Vermont	4	13	17	*6-9	25.8[1]
Virginia	3.5	17.5	2.5	6	*2-5.75
Washington	6.5	18	31	None	None
West Virginia	5	10.5	17	9.75	*3-6.5
Wisconsin	5	18	25	7.9	*5-7.9
Wyoming	3	8	8	None	None

*Graduate Rates.
[1] of federal taxable income
[2] of wholesale price

RATE OF TAX

After January 1, 1985, transfers to class "A" husband or wife are totally exempt. Only Class "A" beneficiaries other than surviving spouses are taxable after January 1, 1985.

The following tax rate table is applicable to decedents dying on or after July 1, 1978, but excludes spouse dying after January 1, 1985:

			July 1, 1978 Through June 30, 1985 Class A[1]		July 1, 1985 Through June 30, 1986 Class A[2]		July 1, 1986 Through June 30, 1987 Class A[3]		July 1, 1987 Through June 30, 1988 Class A[4]		July 1, 1988 and Thereafter Class A[5]		March 29, 1982 Through June 30, 1988 Class C[6]		July 1, 1988 and Thereafter Class C[7]		March 29, 1982 and Thereafter Class D[8]	
Value of Share			Tax on Col. 1	Rate On Excess	Tax on Col. 1	Rate On Excess	Tax on Col. 1	Rate On Excess	Tax on Col. 1	Rate On Excess	Tax on Col. 1	Rate On Excess	Tax on Col. 1	Rate On Excess	Tax on Col. 1	Rate On Excess	Tax on Col. 1	Rate On Excess
0	to	$ 499	0	0%	0	0%	0	0%	0	0%	0	0%	0	0%	0	0%	0	0%
$ 500	to	5,000	0	0%	0	0%	0	0%	0	0%	0	0%	$ 55	11%	0	0%	$ 75	15%
5000	to	15,000	0	0%	0	0%	0	0%	0	0%	0	0%	550	11%	0	0%	750	15%
15,000	to	25,000	0	2%	0	0%	0	0%	0	0%	0	0%	1,650	11%	0	0%	2,250	15%
25,000	to	50,000	$ 200	2%	0	0%	0	0%	0	0%	0	0%	2,750	11%	0	11%	3,750	15%
50,000	to	100,000	700	3%	0	3%	0	0%	0	0%	0	0%	5,500	11%	$ 2,750	11%	7,500	15%
100,000	to	150,000	2,200	4%	$ 1,500	4%	0	0%	0	0%	0	0%	11,000	11%	8,250	11%	15,000	15%
150,000	to	200,000	4,200	5%	3,500	5%	0	5%	0	0%	0	0%	16,500	11%	13,750	11%	22,500	15%
200,000	to	250,000	6,700	6%	6,000	6%	$ 2,500	6%	0	0%	0	0%	22,000	11%	19,250	11%	30,000	15%
250,000	to	300,000	9,700	6%	9,000	6%	5,500	6%	0	6%	0	0%	27,500	11%	24,750	11%	37,500	15%
300,000	to	500,000	12,700	7%	12,000	7%	8,500	7%	$ 3,000	7%	0	0%	33,000	11%	30,250	11%	45,000	15%
500,000	to	700,000	26,700	8%	26,000	8%	22,500	8%	17,000	8%	0	0%	55,000	11%	52,250	11%	75,000	15%
700,000	to	900,000	42,700	9%	42,000	9%	38,500	9%	33,000	9%	0	0%	77,000	11%	74,250	11%	105,000	16%
900,000	to	1,100,000	60,700	10%	60,000	10%	56,500	10%	51,000	10%	0	0%	99,000	11%	96,250	11%	137,000	16%
1,100,000	to	1,400,000	80,700	11%	80,000	11%	76,500	11%	71,000	11%	0	0%	121,000	13%	118,250	13%	169,000	16%
1,400,000	to	1,700,000	113,700	12%	113,000	12%	109,500	12%	104,000	12%	0	0%	160,000	14%	157,250	14%	217,000	16%
1,700,000	to	2,200,000	149,700	13%	149,000	13%	145,500	13%	140,000	13%	0	0%	202,000	16%	199,250	16%	265,000	16%
2,200,000	to	2,700,000	214,700	14%	214,000	14%	210,500	14%	205,000	14%	0	0%	282,000	16%	279,250	16%	345,000	16%
2,700,000	to	3,200,000	284,700	15%	284,000	15%	280,500	15%	275,000	15%	0	0%	362,000	16%	359,250	16%	425,000	16%
3,200,000		......	359,700	16%	359,000	16%	355,500	16%	350,000	16%	0	0%	442,000	16%	439,250	16%	505,000	16%

[1] $15,000 exempt. Tax schedule includes this exemption.

[2] $50,000 exempt effective July 1, 1985. Tax schedule includes this exemption.

[3] $150,000 exempt effective July 1, 1986. Tax schedule includes this exemption.

[4] $250,000 exempt effective July 1, 1987. Tax schedule includes this exemption.

[5] July 1, 1988 and thereafter ... totally exempt.

[6] Less than $500, exempt; if $500 or more, no exemption.

[7] $25,000 exemption effective July 1, 1986 and thereafter.

[8] Less than $500 exempt; if $500 or more, no exemption.

TABLE 22
STATE AND LOCAL TAXES AS A PERCENTAGE OF PERSONAL INCOME AND PER CAPITA, BY STATE FISCAL YEAR 1985

State	Taxes in Millions $			Taxes as % of Personal Income						Taxes Per Capita					
				Total		State		Local		Total		State		Local	
	Total	State	Local	%	Rank	%	Rank	%	Rank	$	Rank	$	Rank	$	Rank
Alabama	$ 3,980.8	$ 2,924.0	$ 1,056.8	9.98	44	7.33	28	2.65	43	$ 992.17	48	$ 728.81	42	$ 263.41	43
Alaska	2,388.8	1,885.8	502.9	27.33	1	21.58	1	5.75	5	4,585.03	1	3,619.56	1	965.26	2
Arizona	4,386.1	2,945.4	1,440.7	12.13	15	8.15	13	3.99	27	1,376.25	23	924.19	18	452.06	29
Arkansas	2,282.3	1,744.9	537.4	9.91	45	7.58	26	2.33	48	967.49	49	739.68	38	227.81	48
California	43,365.3	28,952.5	14,412.8	11.68	17	7.80	20	3.88	30	1,644.81	9	1,098.14	9	546.66	18
Colorado	4,679.8	2,284.4	2,395.4	10.63	34	5.19	48	5.44	6	1,448.41	16	707.03	43	741.38	4
Connecticut	5,764.6	3,498.0	2,266.6	11.04	27	6.70	35	4.34	19	1,816.19	4	1,102.06	8	714.11	6
Delaware	968.8	816.3	152.5	11.56	20	9.74	5	1.82	50	1,557.56	12	1,312.38	3	245.18	46
Florida	13,428.3	8,328.9	5,099.5	9.59	47	5.95	42	3.64	32	1,181.44	38	732.79	40	448.66	30
Georgia	7.060.6	4,515.0	2,535.5	10.47	36	6.71	34	3.76	31	1,181.49	37	757.20	37	424.28	33
Hawaii	1,741.0	1,362.6	378.4	12.85	10	10.06	3	2.79	42	1,651.80	8	1,292.79	4	359.01	39
Idaho	1,027.2	733.6	293.6	10.17	39	7.26	29	2.91	40	1,022.09	46	729.95	41	292.14	42
Illinois	17,006.9	9,227.8	7,779.1	10.70	32	5.81	44	4.90	10	1,474.37	15	799.98	32	674.39	9
Indiana	6,493.4	4,336.1	2,157.4	10.08	40	6.73	33	3.35	36	1,180.83	39	788.53	33	392.33	36
Iowa	3,838.6	2,307.4	1,531.2	10.85	29	6.52	37	4.33	20	1,331.00	26	800.07	31	530.93	21
Kansas	3,323.9	1,915.2	1,408.7	10.29	38	5.93	43	4.36	18	1,356.69	25	781.71	35	574.98	16
Kentucky	3,850.4	3,012.7	837.6	10.04	42	7.86	19	2.18	49	1,033.39	45	808.56	28	224.80	49
Louisiana	5,817.8	3,855.8	1,962.0	12.06	16	7.99	17	4.07	25	1,298.33	30	860.48	23	437.85	32
Maine	1,545.3	1,005.2	540.1	12.36	13	8.04	15	4.32	21	1,327.58	28	863.57	22	464.00	27
Maryland	7,152.6	4,321.8	2,830.9	11.37	22	6.87	32	4.50	17	1,628.18	10	983.79	16	644.41	11
Massachusetts	9,987.0	6,620.6	3,366.4	11.65	18	7.72	25	3.93	29	1,715.39	7	1,137.17	7	578.22	15
Michigan	14,619.2	8,684.2	5,935.1	12.78	11	7.75	23	5.19	8	1,608.63	11	975.37	17	653.07	10
Minnesota	7,407.2	5,228.0	2,179.2	13.44	4	9.48	7	3.95	28	1,766.56	5	1,246.84	5	519.72	25
Mississippi	2,398.5	1,811.6	586.9	10.52	35	7.94	18	2.57	45	917.91	50	693.30	45	224.61	50
Missouri	5,484.6	3,352.5	2,132.1	9.01	49	5.51	46	3.50	34	1,090.59	42	666.63	46	423.96	34

TABLE (Continued)
STATE AND LOCAL TAXES AS A PERCENTAGE OF PERSONAL INCOME AND PER CAPITA, BY STATE FISCAL YEAR 1984

	Taxes in Millions $			Taxes as % of Personal Income						Taxes Per Capita					
				Total		State		Local		Total		State		Local	
State	Total	State	Local	%	Rank	%	Rank	%	Rank	$	Rank	$	Rank	$	Rank
Montana	1,142.0	640.7	501.3	13.14	6	7.37	27	5.77	4	1,382.57	22	775.67	36	606.90	12
Nebraska	2,009.6	1,040.1	969.5	10.07	41	5.21	47	4.86	12	1,251.31	34	646.63	47	603.67	13
Nevada	1,351.1	940.6	410.5	11.14	25	7.75	23	3.38	35	1,443.48	17	1,004.91	14	438.57	31
New Hampshire	1,124.0	433.9	690.2	8.72	50	3.37	50	5.36	7	1,126.25	41	434.77	50	691.58	7
NEW JERSEY	13,222.8	7,718.8	5,504.1	11.40	21	6.65	36	4.74	13	1,748.59	6	1,020.74	12	727.86	5
New Mexico	1,610.4	1,439.3	371.1	12.39	12	9.85	4	2.54	47	1,248.55	35	992.62	15	255.93	45
New York	41,499.5	20,702.1	20,797.5	16.34	3	8.15	13	8.19	1	2,333.66	3	1,164.15	6	1,169.52	1
North Carolina	7,156.4	5,198.0	1,960.3	10.70	32	7.77	21	2.93	39	1,144.43	40	831.02	26	313.40	41
North Dakota	929.6	692.2	237.4	10.96	28	8.16	12	2.80	41	1,357.06	24	1,010.51	13	346.57	40
Ohio	14,295.8	8,651.7	5,644.1	10.76	31	6.51	38	4.25	23	1,330.58	27	805.26	29	525.33	23
Oklahoma	4,255.5	2,982.1	1,273.4	11.07	26	7.76	22	3.31	37	1,289.15	31	903.39	19	385.76	37
Oregon	3,816.3	1,983.0	1,833.3	12.29	14	6.39	39	5.90	3	1,420.28	19	738.00	39	682.29	8
Pennsylvania	16,414.3	10,162.4	6,251.9	11.20	24	6.93	31	4.27	22	1,384.82	21	857.37	25	527.45	22
Rhode Island	1,431.3	862.1	569.3	11.61	19	6.99	30	4.62	15	1,478.62	14	890.60	20	588.12	14
South Carolina	3,601.3	2,732.2	868.9	10.79	30	8.18	11	2.60	44	1,075.98	43	816.34	27	259.61	44
South Dakota	738.3	355.5	382.8	9.45	48	4.55	49	4.90	10	1,042.80	44	502.12	49	540.68	19
Tennessee	4,741.7	2,998.4	1,743.3	9.65	46	6.10	40	3.55	33	995.74	47	629.65	48	366.09	38
Texas	20,741.4	11,540.8	9,200.6	10.32	37	5.74	45	4.58	16	1,267.04	32	705.00	44	562.04	17
Utah	2.070.0	1,323.7	746.3	12.88	9	8.24	9	4.64	14	1,258.36	33	804.68	30	453.68	28
Vermont	744.7	458.7	286.0	13.01	7	8.02	16	5.00	9	1,391.96	20	857.38	24	534.58	20
Virginia	7,460.4	4,469.4	2,991.0	9.99	43	5.98	41	4.00	26	1,307.47	29	783.28	34	524.19	24
Washington	6,328.2	4,585.5	1,742.7	11.37	22	8.24	9	3.13	38	1,435.29	18	1,040.03	11	395.26	35
West Virginia	2,328.1	1,713.8	459.1	12.94	8	9.52	6	2.55	46	1,192.67	36	877.97	21	235.19	47
Wisconsin	7,414.6	5,116.2	2,298.3	13.26	5	9.15	8	4.11	24	1,555.73	13	1,073.48	10	482.23	26
Wyoming	1,279.7	801.5	478.1	20.89	2	13.08	2	7.80	2	2,504.31	2	1,568.49	2	935.62	3
UNITED STATES TOTALS	$347,907.8	$215,403.1	$132,529.8	11.58	—	7.17	—	4.41	—	$1,461.10	—	$ 904.62	—	$ 556.58	—

1. State and local taxes differ slightly from the final totals compiled by individual states due to varying closing dates for state fiscal year tax collections and sampling errors in estimating local government taxes.

NOTE: Same rank applies in case of tie.

SOURCE: U.S. DEPARTMENT OF COMMERCE, BUREAU OF THE CENSUS, GOVERNMENTAL FINANCES IN 1984-1985. Tables 5 & 27.

TABLE 23
CALENDAR OF TAX EVENTS

TAXES	Payable monthly or bi-monthly	Payable Quarterly	Payable Semi-Annually	Payable Annually	Reports Monthly
1 Alcoholic Beverage	Bimonthly By the 15th				Licenses
2 Alcoholic Beverage Wholesale Sales	Monthly by the 20th				
3 Atlantic City Luxury Sales	Monthly by the 20th				
4 Business Personal Property			Sept. 15th Feb. 15th		
5 Cigarette	Taxes are prepaid by distributors before distribution				Licenses
6 Corporation Business	Due 15th day of 4th month after close of accounting period				
7 Corporation Income	Due 15th day of 4th month after close of accounting period				
8 Financial Business				By April 15th	
9 Gross Income				By April 15th[1]	
10 Insurance Premium				By March 1st	
11 Litter Control				By March 15th	
12 Local Property		Feb., May, Aug. & Nov. 1			
13 Motor Fuels	Monthly by the 22nd				Inventories
14 Public Community Water Systems		Jan., April, July & Oct. 20			
15 Public Utility Excise (for state use)				May 1st	
16 Public Utility Franchise (for municipal use)				[2]May, Sept., & Dec.	
17 Public Utility Gross Receipts (for municipal use)				[2]May, Sept., & Dec.	
18 Railroad Franchise				June 15th	
19 Railroad Property (class II)				Dec. 1st	
20 Resource Recovery Inv.	Monthly by the 20th				
21 Sales & Use	Remittance when $100 or more	Jan., April, July & Oct. 20			
22 Sanitary Land. & Cont.	Monthly by the 20th				
23 Savings Institution	Due 3½ months after close of the companies accounting period				
24 Solid Waste Import	Monthly by the 20th				
25 Solid Waste Recycling	Monthly by the 20th				
26 Solid Waste Services	Monthly by the 20th				
[illegible] Spill Compensation	Monthly by the 20th				

[1] Taxpayers on a fiscal year; tax is due the 15th day of the 4th month following the close of the taxpayer's fiscal year.

[2] Billed annually, payable by the State in three installments.

TABLE 23
CALENDAR OF TAX EVENTS (Continued)

	Reports Annually	Assessment Dates	Appeals Dates	State Certification Dates	State Distribution or Apportionment Dates	Lien Attachment against Property & Assets
1						
2						
3						
4			Within Three Months	By June 1st For Banking Corporations	By July 15th For Banking Corporations	
5						
6			Within Three Months	By June 1st For Banking Corporations	By July 15th For Banking Corporations	Jan. 1st after tax is due
7			Within Three Months			
8		Dec. 31st		By Nov. 10th	By Dec. 15th	Jan. 1st after tax is due
9	By the last day of Feb.					
10	By March 1st					
11						
12		Oct. 1st	By Aug. 15th			
13			Within One Year			
14						
15	Sept. 1st	April 1st	Within 90 Days	On or Before April 1st	Before January 1st	
16	& Feb. 1st	May 1st		On or Before May 1st		
17						
18	April 1st	June 1st	1st Tues. in Sept.			
19	March 1st	Dec. 15th	3rd Monday in May		By Dec. 15	
20						
21						
22						
23			Within Three Months			Jan. 1st after tax is due
24						
25						
26						
27						

TABLE 24
STATUTE OF LIMITATIONS AND OTHER TIME LIMITS

TAX	PENALTIES AND INTEREST[*]	COLLECTION AND ASSESSMENT[1]	REFUNDS
1. ALCOHOLIC BEVERAGE	(1) Failure to file—N.J.S.A. 54:49-4[*2]—$2 per day, 5% per month, not to exceed 25% (2) Failure to pay—N.J.S.A. 54:49-3[*2]—1.5% per month, N.J.S.A. 54:49-4[*2]—5% penalty (3) Extension of time—N.J.S.A. 54:49-3[*2]—9% per annum, N.J.S.A. 54:44-1; N.J.S.A. 54:45-1	3 years to assess [*3]	1 year 54:45-6
2. BUSINESS PERSONAL PROPERTY	(1) Failure to file—N.J.S.A. 54:49-4[*2]—$2 per day, 5% per month, not to exceed 25% (2) Failure to pay—N.J.S.A. 54:49-3[*2]—1.5% per month, N.J.S.A. 54:49-4[*2]—5% penalty (3) Extension of time—N.J.S.A. 54:49-3[*2]—9% per annum N.J.S.A. 54:11A-13, 17	5 years after filing for additional assessment 54:11A-12b[*1]	2 years 54:49-14[*3]
3. CIGARETTE	(1) Failure to file—N.J.S.A. 54:49-4[*2]—$2 per day, 5% per month, not to exceed 25% (2) Failure to pay—N.J.S.A. 54:49-3[*2]—1.5% per month, N.J.S.A. 54:49-4—5% penalty (3) Extension of time—N.J.S.A. 54:49-3[*2]—9% per annum N.J.S.A. 54:40A-7	3 years to assess[*3]	2 years 54:49-14[*3]
4. CORPORATION	(1) Failure to file—N.J.S.A. 54:49-4[*2]—$2 per day, 5% per month, not to exceed 25% (2) Failure to pay—N.J.S.A. 54:49-3[*2]—1.5% per month, N.J.S.A. 54:49-4—5% penalty (3) Extension of time—N.J.S.A. 54:10A-19—1.5% per month on underpayment if paid within extended period of time; if payment is less than 90%, 1.5% per month plus 5% penalty per month. (4) Deficiency assessment—N.J.S.A. 54:49-6, 11[*2]	(1) 5 years for assessment of additional tax 54:10A-19.1[*1] (2) 10 years where corporation franchise return duly filed 54:10A-31	2 years 54:49-14[*3] if no assessment has been made[*3]

[*] Penalties and interest were substantially increased by c. 177, P.L. 1975

STATUTE OF LIMITATIONS AND OTHER TIME LIMITS (Contined)

TAX	PENALTIES AND INTERESTS*	COLLECTION AND ASSESSMENT*1	REFUNDS
5. CORPORATION INCOME	(1) Failure to file—N.J.S.A. 54:49-4*2—$2 per day, 5% per month, not to exceed 25% (2) Failure to pay—N.J.S.A. 54:49-3*2—1.5% per month, N.J.S.A. 54:49-4*2—5% penalty (3) Extension of time—N.J.S.A. 54:49-3*2—9% per annum N.J.S.A. 54:10E-18	5 years to assess 54:10E-19	2 years 54:49-14*2
6. GROSS INCOME	(1) Failure to file—N.J.S.A. 54:49-4*2—$2 per day, 5% per month, not to exceed 25% (2) Failure to pay—N.J.S.A. 54:9-5(a)—9% annum, N.J.S.A. 54:49-4*2—5% penalty (3) Extension of time—N.J.S.A. 54:49-3*2—9% per annum (4) Additional penalties—N.J.S.A. 54A:9-6	(1) 3 years after return is filed except where return omits more than 25% of income, then 6 years. 54A:9-4	3 years after return is filed or 2 years after tax is paid whichever is later 54A:9-8a
7. INHERITANCE AND ESTATE	(1) Tax paid more than 8 months after it becomes due and payable 10%—if delay unavoidable 6% 54:35-3 (2) Failure to testify before appraiser after service of subpoena—$200 penalty 54:34-10	(1) Tax due is lien for 15 years 54:35-5 (2) 15 years 54:35-5.1	3 years from date of final determination or payment—no refund more than 20 years after date of death of decedent 54:35-10
8. MOTOR FUELS	(1) Failure to file a report (distributor or jobber) 20% of tax—N.J.S.A. 54:39-27 (2) Failure to pay—N.J.S.A. 54:49-3*2—1.5% per month, N.J.S.A. 54:49-4*2—5% penalty (3) Extension of time—N.J.S.A. 54:49-3*2—9% per annum N.J.S.A. 54:39-64(b)	3 years to assess*2	(1) Distributors 1 year from date of payment 54:39-29 (2) Those refundable 6 months 54:39-67

*Penalties and interest were substantially increased by c. 177, P.L. 1975

STATUTE OF LIMITATIONS AND OTHER TIME LIMITS (Continued)

RECORD RETENTION	CRIMINAL PENALTIES	APPEALS
1. 3 years (up to 2 years additional by order of the Director) 54:45-2	(1) Failure to pay at sale or delivery—crime of fourth degree[*7] 54:47-5 (2) False swearing with intent to avoid tax—crime of fourth degree[*7] 54:47-4	(1) Within 30 days after finding by the Division to the Director—54:45-5; a hearing will be granted (2) To Tax Court—Appeals from decision of Director—90 days—Rule 8:4-1(b)
2. 5 years[*3]	(1) Failure to file, false or fraudulent filing—crime of fourth degree[*7] 54:52-1 (2) False swearing to avoid paying tax—crime of the fourth degree[*7] 54:52-2	Within 90 days to Tax Court—Rule 8:4-1(b)
3. 3 years 54:40A-23	(1) Forgery or counterfeiting stamps—crime of the third degree[*8] 54:40A-29 (2) Possession of counterfeit stamps—crime of the third degree[*8] 54:40A-29 (3) Possession of cigarettes with counterfeit stamps—more than 2,000 packs—crime of fourth degree[*7]—less than 2,000 packs—disorderly person[*8] 54:40A-29 (4) Preventing or hindering investigation—$250 for each offense 54:40A-27 (5) Making false entries with intent to evade tax—crime of the fourth degree[*7] 54:40A-31 (6) Transporting unstamped cigarettes without proper invoices—disorderly person[*8] 54:40A-32 (7) Failure to file report or filing false report—crime of the fourth degree[*7] 54:40A-33 (8) False swearing to evade tax—crime of the fourth degree[*7] 54:40A-34 (9) Violation of Act when no penalty provided—$250 54:40A-36	Within 90 days to Tax Court—Rule 8:4-1(b)[*9]
4. 5 years[*3]	(1) Failure to file or filing false report—crime of the fourth degree[*7] 54:52-1[*3] (2) False swearing to avoid paying tax—crime of the fourth degree[*7] 54:52-2[*3]	Within 90 days to Tax Court—Rule 8:4-1(b)

STATUTE OF LIMITATIONS AND OTHER TIME LIMITS (Continued)

RECORD RETENTION	CRIMINAL PENALTIES	APPEALS
5. 5 years[63]	(1) Failure to file report or filing fraudulently—crime of the fourth degree[67] 54:52-1[63] (2) False swearing to evade tax—crime of the fourth degree[67] 54:52-2[63] (3) Willfully maintaining false or fraudulent books or records—crime of the fourth degree[67] 54:52-4[67]	Within 90 days to Tax Court—Rule 8:4-1(b)
6. 2 years[63]	(1) Failure to file report or filing fraudulently—crime of the fourth degree[67] 54A:9-15 (2) Willful failure to withhold—crime of the fourth degree[67] 54A:9-15	(1) Within 90 days to the Director 54A:9-9(b) (2) Within 90 days to Tax Court Rule 8:4-1(b)
7. 20 years[63]	Willful and knowing misrepresentation to appraiser—crime of the fourth degree[67] 54:34-11	Appeal from appraisal or assessment of tax—within 90 days after making and entering same to Tax Court Rule 8:4-1(b)
8. Wholesalers and retailers records 2 years 54:39-33; daily—1 year 54:39-34 Distributors and gasoline jobbers records 1 year 54:39-25	(1) Failure to pay tax—crime of the fourth degree 54:39-55[69] (2) Making any false statements—crime of the fourth degree 54:39-55[68] (3) Concealing any material fact—crime of the fourth degree 54:39-55[68] (4) Obtaining fuel falsely—crime of the fourth degree[67] 54:39-56	(1) Within 90 days to Tax Court—Rule 8:4-1(b) from docketed debts 54:39-47 (2) Within 90 days from any order or assessment of the Director 54:39-39

STATUTE OF LIMITATIONS AND OTHER TIME LIMITS (Continued)

TAX	PENALTIES AND INTEREST*	COLLECTION AND ASSESSMENT*[1]	REFUNDS
9. PUBLIC UTILITY FRANCHISE AND GROSS RECEIPTS	Failure to file report $100 per day 54:30A-19 and 54:30A-55; interest 1.5% per month*[3]	2 years*[3]	2 years*[3]
10. SALES AND USE	(1) Failure to file—N.J.S.A. 54:49-4*[2]—$2 per day, 5% per month, not to exceed 25% (2) Failure to pay—N.J.S.A. 54:49-3*[2]—1.5% per month, N.J.S.A. 54:49-4*[2]—5% penalty (3) Extension of time—N.J.S.A. 54:49-3*[2]—9% per annum N.J.S.A. 54:32B-26	3 years*[1] 54:32B-27	2 years after payment of tax by customer 54:32B-20
11. SAVINGS INSTITUTION	(1) Failure to file—N.J.S.A. 54:49-4*[2]—$2 per day, 5% per month, not to exceed 25% (2) Failure to pay—N.J.S.A. 54:49-3*[2]—1.5% per month, N.J.S.A. 54:49-4*[2]—5% penalty (3) Extension of time—N.J.S.A. 54:49-3*[2]—9% per annum N.J.S.A. 54:10D-5	5 years to assess 54:10D-16*[1]	2 years 54:49-14*[2] 54:49-16*[2]
12. SPILL COMPENSATION	(1) Failure to file—N.J.S.A. 54:49-4*[2]—$2 per day, 5% per month, not to exceed 25% (2) Failure to pay—N.J.S.A. 54:49-3*[2]—1.5% per month, N.J.S.A. 54:49-4*[2]—5% penalty (3) Extension of time—N.J.S.A. 54:49-3*[2]—9% per annum	NONE	2 years 54:49-14*[2] and 54:49-16*[2]

*Penalties and interest were substantially increased by c. 177, P.L. 1975

STATUTE OF LIMITATIONS AND OTHER TIME LIMITS (Continued)

RECORD RETENTION	CRIMINAL PENALTIES	APPEALS
9. 2 years[*3]	False swearing, perjury—crime of the fourth degree[*7] 54:52-2[*7] 54:30A-19 and 54:30A-55	Within 90 days to Tax Court—Rule 8:4-1(b)
10. 3 years 54:32B-16	Failure to file, willfully filing false returns or failure to pay over tax—disorderly person[*8] 54:32B-26	(1) Where determination is made by Division, 30 days to appeal to the Director for a hearing 54:32B-19 (2) After Director's decision 90 days to appeal to Tax Court-Rule 8:4-1(b)
11. 5 years[*3]	(1) Failure to file report or filing fraudulently—crime of the fourth degree[*7] 54:52-1[*3] (2) False swearing to evade tax—crime of fourth degree[*7] 54:52-2[*3] (3) Willfully maintaining false or fraudulent books or records—crime of the fourth degree[*7] 54:52-4[*3]	Within 90 days to Tax Court—Rule 8:4-1(b)
12. 2 years for the Director 54:50-10	(1) Failure to file a report or filing fraudulently—crime of the fourth degree[*7]—58:10 23.11h(f) (2) False swearing to evade tax—crime of the fourth degree[*7]—54:52-2[*3] (3) Giving false information—up to $25,000—58:10.23.11u	(1) Within 30 days to the Director 54:49-18 and 58:10-23.11(d) (2) Subject to rules of Tax Court and/or Superior Court

CHAPTER IV
LEGISLATION AND COURT DECISIONS

LEGISLATION

AMNESTY

Governor Thomas H. Kean on March 11, 1987, signed the Tax Amnesty Law, P.L. 1987, Chapter 76. The purpose of the Law is to finance the Special Municipal Aid Act, P.L. 1987, Chapter 75, and the Municipal Public Safety Act of 1987, P.L. 1987, Chapter 78, both also signed on March 11, 1987.

The Amnesty Law appropriates up to $50 million from amnesty receipts to fund necessary expenditures in the most distressed cities: having the highest unemployment rates, the poorest tax collection rates, etc. Any receipts in excess of $50 million will go into the General Fund.

The Act provides for a 90 day Amnesty period, to be fixed by the Director, Division of Taxation, and subsequently set for the period beginning on September 10, 1987 and ending on December 8, 1987. During that time, any taxes due for any tax administered by the Division of Taxation, which are for a tax year or other time span ending on or before December 31, 1986, can be paid without interest or other penalties, except for interest at the rate of 9% per annum from the original due date to the payment date.

The only exclusions from Amnesty benefits are taxes for periods ending on or after January 1, 1987, or due or payable on or after that date. Also, all pending tax matters which have already been referred for criminal action to the County Prosecutor or the State Attorney General, are excluded from Amnesty. Any payments made and collected during the Amnesty period will immunize the payer from any future criminal or civil penalties attributable to the taxes paid.

The Act also provides substantially increased penalties for delinquent payments, failure to file, etc. Included in the Act are increased interest rates, such as 5 points in excess of the prime rate, to be compounded daily. The new law also provides for recovery of costs of collection of assessed taxes, and for setoff of refunds against taxes due in the same tax category. The Director may enter into agreements with other States and jurisdictions on a reciprocal basis for collection of taxes of this State and the other States and jurisdictions.

The new law also provides for additional criminal penalties for willful or fraudulent failure to file returns or pay taxes. Criminal penalties may be imposed in addition to civil penalties, and multiple penalties may be imposed, under various different laws, under appropriate circumstances. The payment of taxes with a dishonored check may be treated as a prima facie indication of fraud. Fines and restitutions in amounts up to $200,000 may be assessed in appropriate circumstances.

Amnesty covers all taxes administered by the Division of Taxation.

Amnesty does not cover local property taxes, administered by the 567 municipalities, or Unemployment and Disability taxes, administered by the Department of Labor.

Amnesty applications do not require filing a return, except for Gross Income Tax.

Finally, the Amnesty Act appropriates $4 million for enforcement by the Division of Taxation and $1.5 million to the Division of Law and Criminal Justice for prosecuting criminal tax matters and assisting in civil law tax enforcement and collection. The new enforcement provisions are inapplicable until the day after expiration of the Amnesty period, which will be December 9, 1987. The payments for municipalities out of Amnesty proceeds became effective with the budget for the fiscal year beginning July 1, 1987.

GROSS INCOME TAX

Sale of Principal Residence—Exclusion of Gain—

P.L. 1986, c.66 (approved July 30, 1986), increases from $100,000 to $125,000 the exclusion of gain from gross income, on the sale of a principal residence by a person 55 years of age or older. The increased exclusion applies to all residences sold or exchanged on or after January 1, 1986.

The amendment also extends the period during which gain from the sale of one residence may be rolled over into the purchase of a new residence, from 18 months before and after the sale, to two years before and after the sale.

The Act amends **N.J.S.A.** 54A:6-9.

LOCAL PROPERTY TAX

Oil and Fuel Tanks And Similar Structures Having A Capacity of 30,000 Gallons or More, Are Taxable As Realty—

P.L. 1986, c.117 in section one, amend **N.J.S.A.** 54:4-1 by expanding the definition of real property subject to the real property tax, to include personal property affixed to the real property, unless the personal property can be removed without material injury to the real property, and to the personal property itself, and the personal property is not ordinarily intended to be affixed permanently to real property.

The amendment also defines taxable real property as including personal property attached to realty, unless it is machinery or equipment not essential to the structure in which it is enclosed, or to which it is attached; or unless it does not constitute a structure itself.

Section one also disclaims any changes in the provisions of Chapter 9, title 12A (**N.J.S.A.** 12A:9-101, The Uniform Commercial Code, Secured Transactions); or in exemptions from real property taxation, or definitions of personal property.

Finally, section one authorizes the Director, Division of Taxation, to adopt regulations as deemed necessary.

Section 2 of the Act amends the definition of personal property in **N.J.S.A.** 54:11A-2, to exempt from the Business Personal Property Tax, personal property taxed under this chapter.

Section 3 specifically provides that a tank having a capacity of more than 30,000 gallons, is deemed to be real property, taxable under Chapter 4 of title 54 of the Revised Statute (Assessment and Collection of Taxes).

Section 4 provides that the Act is effective immediately, and is applicable to real property assessments for 1986 and thereafter, and for all cases pending before any court or tax board.

The Act was approved on October 8, 1986.

The purpose of this Act is to clarify the taxable status of such things as refineries, tank farms, giant cranes and other kinds of property used in business which are on the border between real property and personal property. The definitions in the Act were adopted after extensive discussion. It is possible that experience will result in some future changes in the definitions.

MISCELLANEOUS

Chapter 102, Laws of 1987 (approved April 30, 1987)

The New Jersey statewide Mandatory Source Separation and Recycling Act establishes a mandatory statewide recycling program which will affect all municipalities, and most residents. The Act is long and complex, containing some tax provisions. They can be best understood in context of the whole Act.

Section 1 states that separation and recycling will reduce landfill needs and save money and energy. Section 2 provides definitions. Sections 3, 4 and 5 provide that each county must adopt a recycling plan, and help its municipalities enter into recycling arrangements. Recycling covers glass, metal, paper or plastic containers, food waste, paper, and paper products. The goal is 25% recycling by the third year.

Sections 6, 7, 8 and 9 require each municipality to provide recycling. Expenditures for both counties and municipalities are exempted from the cap law, and existing solid waste collectors may be required to participate in the arrangements.

Sections 10 through 15 establish procedures for bi-metal containers and tires. Leaves must be turned into compost; to be used on public property where possible.

Sections 16 through 19 require the Treasury's Division of Purchase and Property to encourage all state, county, municipal and local agencies, and all schools, to purchase recycled paper, with a goal of 45% by 1989.

Sections 20 and 21 encourage the Department of Transportation to use ash, tires and glass and glassy aggregate for paving, and waste oil for asphalt manufacture. Sections 22 and 23 require The Department of Environmental Protection (DEP) and the Board of Public Utilities to follow this law in approving solid waste and resource recovery facilities. Section 24 is the title, and Sections 25 through 29 amend the Municipal Land Use Law to conform. Sections 30 through 32 amend Public Contract Law to require recycling where appropriate.

Sections 33 through 38 amend the Clean Communities and Recycling Act (**N.J.S.A.** 13.1E-92 et seq.) to impose a recycling tax of $1.50 per ton on solid waste disposed of at a solid waste facility, with an exemption for materials involved in the recycling activity. The proceeds go into the State Recycling Fund. Proceeds are used to make grants to counties or municipalities for recycling expense; to make loans to recycling businesses and for administrative and educational purposes. The tax will expire on December 31, 1996.

Sections 40 and 41—The Board of Public Utilities will not set rates for a recycling facility, and the recycling facility does not need the approvals required for a solid waste facility. A recycling facility may only accept source-separated recyclable material.

Section 42—A taxpayer buying recycling equipment certified by the DEP is entitled to a credit against Corporation Business Tax (C.54:10A-5), of up to 50%, at a maximum of 20% of the credit per year. The Commissioner, DEP, and the Taxation Director, shall adopt necessary regulations.

Sections 43 and 44 provide for recycling of used motor oil.

STATUTE OF LIMITATIONS AND OTHER TIME LIMITS (Continued)

TAX	PENALTIES AND INTEREST*	COLLECTION AND ASSESSMENT*[1]	REFUNDS
13. STATE TAX UNIFORM PROCEDURE LAW	(1) Failure to file—N.J.S.A. 54:49-4—$2 per day, 5% per month, not to exceed 25% (2) Failure to pay—N.J.S.A. 54:49-3—1.5% per month, N.J.S.A. 54:49-4—5% penalty (3) Extension of time—N.J.S.A. 54:49-3*[2]—9% per annum	Not a taxing law	2 years 54:49-14 and 54:49-16
14. WAGE REPORTING ACT	Failure by employer to file report—N.J.S.A. 54:1-62—first failure up to $1 per employee, second failure up to $5 per employee, third and subsequent failures up to $25 per employee.	Not a taxing law	Not a taxing law
15. ALCOHOLIC BEVERAGE WHOLESALE SALES	(1) Failure to file—N.J.S.A. 54:49-4*[2]—$2 per day, 5% per month, not to exceed 25% (2) Failure to pay—N.J.S.A. 54:49-3*[2]—1.5% per month, N.J.S.A. 54:49-4*[2]—5% penalty (3) Extension of time—N.J.S.A. 54:49-3*[2]—9% per annum N.J.S.A. 54:32C-12, 13	3 years to assess*[2]	2 years N.J.S.A. 54:49-14*[2] and N.J.S.A. 54:49-16*[2]
16. SOLID WASTE RECYCLING	(1) Failure to file—N.J.S.A. 54:49-4—$2 per day, 5% per month, not to exceed 25% (2) Failure to pay—N.J.S.A. 54:49-3—1.5% per month, N.J.S.A. 54:49-4—5% penalty (3) Extension of time—N.J.S.A. 54:49-3—9% per annum	NONE	2 years 54:49-14 and 54:49-16
17. LANDFILL CLOSURE AND CONTINGENCY	(1) Failure to file—N.J.S.A. 54:49-4—$2 per day, 5% per month, not to exceed 25% (2) Failure to pay—N.J.S.A. 54:49-3—1.5% per month, N.J.S.A. 54:49-4—5% penalty (3) Extension of time—N.J.S.A. 54:49-3—9% per annum	NONE	2 years 54:49-14 and 54:49-16
18. PUBLIC COMMUNITY WATER SYSTEM TAX	(1) Failure to file—N.J.S.A. 54:49-4—$2 per day, 5% per month, not to exceed 25% (2) Failure to pay—N.J.S.A. 54:49-3—1.5% per month, N.J.S.A. 54:49-4—5% penalty (3) Extension of time—N.J.S.A. 54:49-3—9% per annum	NONE	2 years 54:49-14 and 54:49-16

*Penalties and interest were substantially increased by c. 177, P.L. 1975

STATUTE OF LIMITATIONS AND OTHER TIME LIMITS (Continued)

RECORD RETENTION	CRIMINAL PENALTIES	APPEALS
13. 2 years for the Director 54:50-10	(1) Failure to file report or filing fraudulently—crime of the fourth degree[*7]—54:52-1[*3] (2) False swearing to evade tax—crime of the fourth degree[*7]—54:52-2[*3] (3) Willfully maintaining false or fraudulent books or records—crime of the fourth degree[*7] 54:52-4[*3]	(1) Within 30 days to the Director 54:48-18[*3] (2) Subject to rules of Tax Court
14. 3 years[*3]	Follow criminal penalties under #14 (State Tax Uniform Procedure Law)	Follow appeals under #14 (State Tax Uniform Procedure Law)
15. 3 years, N.J.S.A. 54:32C-7	Failure to file, willfully filing false returns or failure to pay over tax—disorderly person[*8] N.J.S.A. 54:32C-13	(1) Where determination is made by Division, 30 days to appeal to the Director for a hearing N.J.S.A. 54:32C-10 (2) After Director's decision 90 days to appeal to Tax Court N.J.S.A. 54:32C-14 Rule 8:4-1(b)
16. 2 years for the Director 54:50-10	(1) Failure to file report or filing fraudulently—crime of the fourth degree—13:1 E-95e(1) (2) False swearing to evade tax—crime of the fourth degree—54:52-2 (3) Willfully maintaining false or fraudulent books or records—crime of the fourth degree 54:52-4	(1) Within 30 days to the Director 54:49-18 and 13:1E-95c (2) Subject to rules of Tax Court and/or Superior Court
17. 2 years for the Director 54:50-10	(1) Failure to file a report or filing fraudulently—crime of the fourth degree—13:1E-104e(1) (2) False swearing to evade tax—crime of the fourth degree—54:52-2 (3) Willfully maintaining false or fraudulent books or records—crime of the fourth degree 54:52-4 (4) Failure to deposit or misuse of escrow account funds—crime of the third degree—13:1E-109b	(1) Within 30 days of the Director 54:49-18 and 13:1E-104c (2) Subject to rules of Tax Court and/or Superior Court
18. 2 years for the Director 54:50-10	(1) Failure to file report or filing fraudulently—crime of the fourth degree—N.J.S.A. 58:12A-21e(1) (2) False swearing to evade tax—crime of the fourth degree—54:52-2 (3) Willfully maintaining false or fradulent books or records—crime of the fourth degree 54:52-4	(1) Within 30 days to the Director 54:49-18 and 58:12A-21c (2) Subject to rules of Tax Court and/or Superior Court

STATUTE OF LIMITATIONS AND OTHER TIME LIMITS (Continued)

TAX	PENALTIES AND INTEREST*	COLLECTION AND ASSESSMENT*[1]	REFUNDS
19. SOLID WASTE SERVICES TAX	(1) Failure to file—N.J.S.A. 54:49-4—$2 per day, 5% per month, not to exceed 25% (2) Failure to pay—N.J.S.A. 54:49-3—1.5% per month, N.J.S.A. 54:49-4—5% penalty (3) Extension of time—N.J.S.A. 54:49-3—9% per annum	NONE	2 years 54:49-14 and 54:49-16
20. RESOURCE RECOVERY INVESTMENT TAX	(1) Failure to file—N.J.S.A. 54:49-4—$2 per day, 5% per month, not to exceed 25% (2) Failure to pay—N.J.S.A. 54:49-3—1.5% per month, N.J.S.A. 54:49-4—5% penalty (3) Extension of time—N.J.S.A. 54:49-3—9% per annum	NONE	2 years 54:49-14 and 54:49-16
21. SOLID WASTE IMPORTATION TAX	(1) Failure to file—N.J.S.A. 54:49-4—$2 per day, 5% per month, not to exceed 25% (2) Failure to pay—N.J.S.A. 54:49-3—1.5% per month, N.J.S.A. 54:49-4—5% penalty (3) Extension of time—N.J.S.A. 54:49-3—9% per annum	NONE	2 years 54:49-14 and 54:49-16

STATUTE OF LIMITATIONS AND OTHER TIME LIMITS (Continued)

RECORD OF RETENTION	CRIMINAL PENALTIES	APPEALS
19. 2 years for the Director 54:50-10	(1) Failure to file report or filing fraudulently—crime of the fourth degree—N.J.S.A. 13:1E-141c(1) (2) False swearing to evade tax—crime of the fourth degree—54:52-2 (3) Willfully maintaining false or fradulent books or records—crime of the fourth degree 54:52-4	(1) Within 30 days to the Director 54:49-18 and 13:1E-141a (2) Subject to rules of Tax Court and/or Superior Court
20. 2 years for the Director 54:50-10	(1) Failure to file report or filing fraudulently—crime of the fourth degree—N.J.S.A. 13:1E-141c(1) (2) False swearing to evade tax—crime of the fourth degree—54:52-2 (3) Willfully maintaining false or fradulent books or records—crime of the fourth degree 54:52-4	(1) Within 30 days to the Director 54:49-18 and 13:1E-141a (2) Subject to rules of Tax Court and/or Superior Court
21. 2 years for the Director 54:50-10	(1) Failure to file report or filing fraudulently—crime of the fourth degree—N.J.S.A. 13:1E-141c(1) (2) False swearing to evade tax—crime of the fourth degree—54:52-2 (3) Willfully maintaining false or fradulent books or records—crime of the fourth degree 54:52-4	(1) Within 30 days to the Director 54:49-18 and 13:1E-141a (2) Subject to rules of Tax Court and/or Superior Court

*1 Except for willfully false or fraudulent return, or no return

*2 State Tax Uniform Procedure Law governs

*3 Administrative Decision

*4 From second month after tax due

*5 Vicoa, Inc. v. Director, Division of Taxation, 166 N.J. Super. 496 (App. Div., 1979)

*6 Crime of third degree—Sentence of imprisonment is to be fixed by the court and not to be less than three years nor to be in excess of five years. A fine is not to exceed $7,500.00.

*7 Crime of the fourth degree—Sentence of imprisonment is to be fixed by the court and not to be in excess of eighteen months. A fine is not to exceed $7,500.00.

*8 Disorderly person—Sentence of imprisonment is to be fixed by the court and not to be in excess of six months. A fine is not to exceed $1,000.00.

*9 See P.L. 1979, c. 367—Crime of the fourth degree—Sentence of imprisonment is to be fixed by the court and not to be in excess of eighteen months. A fine is not to exceed $5,000.00.

Sections 45 through 52 established a "Statewide Mandatory Source Separation and Recycling Fund," in the Department of the Treasury. It will be initially funded with an appropriation of $8,000,000, and used to implement recycling. Counties and municipalities will share pro rata in the Fund, based on percentage of total housing units in the State. Payments are exempt from the State cap laws. $500,000 is appropriated to DEP to administer this Act, and $200,000 will be used for market research for recyclable products. An administrator will be appointed to handle the DEP Office of Recycling. DEP will report progress to the Legislature by April, 1990 on the need for continuance of the recycling tax.

Section 53—The "State Recycling Fund" will reimburse the General Fund for the $8,000,000 appropriation at the rate of $1,000,000 per year.

The law is effective immediately, except that the recycling tax becomes effective July 1, 1987; and the investment credit against Corporate Business Tax, on October 1, 1987.

SPILL COMPENSATION AND CONTROL TAX AND SURTAX ON THE CORPORATE BUSINESS TAX (NEW LAWS ON HAZARDOUS SUBSTANCES)

The Governor has recently signed a package of three related laws regarding hazardous substances, their control and cleanup, and the costs involved. Each of the three laws was to some extent dependent on passage of the other two.

Chapter 143, Laws of 1986, approved November 12, 1986, amends the Spill Compensation and Control Act (**N.J.S.A.** 58:10-23.11 et seq.) by changing the definitions of hazardous substances and major facilities subject to the Act; by increasing the tax on transfers of hazardous substances, and by requiring the Department of Environmental Protection to compile a list of facilities, e.g., refineries or chemical storage facilities, which may have sufficient storage capacity to be classified as major facilities. The list shall be transmitted to the Director, Division of Taxation, who shall then notify the owner or operator that they may be subject to the tax. The amendment also requires certain reports to the Legislature concerning facilities which are or ought to be subject to the Act and the tax.

The amendment became effective immediately except that tax increases will become effective on February 1, 1987. The new rates will increase the tax on petroleum products from $0.01 to $0.0125 per barrel transferred, and in case of substances other than petroleum or petroleum products, the tax rate will become the greater of $0.0125 per barrel or 1.0% of the value of the product transferred.

The amendment contains other changes to the tax provisions, including a maximum tax payment for current taxpayers for the 1987 tax year and subsequent years based on their 1986 tax liability, and possible further rate increases for petroleum transfers in the event of petroleum discharges which cause claims against the fund to exceed the fund balance. Reference should be made to the statute and to the notice being prepared by the Division of Taxation for further details.

Chapter 144, Laws of 1986, also approved November 12, 1986, amends the Corporation Business Tax Act of 1945 (**N.J.S.A.** 54:10A-1 et seq.) by providing for a surtax on the Corporate Business Tax, the proceeds of which shall be credited to the Hazardous Discharge Site Cleanup Fund established by **N.J.S.A.** 58:10-23.24.

The law contains a formula to compute the percentage of the surtax, which is intended to pick up the amount of increase in revenue from the Corporate Business Tax attributable to changes in federal income tax laws under the 1986 Tax Reform Act. The law provides for appropriations to the Site Cleanup Fund of $40,000,000 to $50,000,000 each for the next five fiscal years, less the amount of surtax collected, so that the Fund shall receive that sum of $40,000,000 to $50,000,000 designated in those five years.

The law provides for the Director to issue necessary regulations. The law is effective immediately, and expires for corporate tax years ending after June 30, 1993.

Chapter 113, Laws of 1986—the Hazardous Discharge Bond Act of 1986, was approved September 26, 1986. It provides for issuance of $200,000,000 in state bonds, the proceeds to be used to finance the prompt identification, efficient cleanup and removal of discharges of hazardous substances. The bonds will be direct obligations of the State. The bonds may contain call provisions, and may be replaced by refunding bonds if this will result in a net savings to the State. Terms of issuance and other bond provisions are set out in law, or subject to direction of the Joint Budget Oversight Committee.

The Commission of Environmental Protection is directed to prepare a budget for expenditure of the proceeds, for submission to the Joint Budget Oversight Committee.

The act became effective on approval, subject to a referendum on November 4, 1986. The bond issue was approved by the electorate on that date.

COURT DECISIONS

CORPORATION BUSINESS TAX

Corporation Business Tax is a Non-discriminatory Modified Franchise Tax, Not in Violation of Federal Constitution or Statutes—Garfield Trust Company v. Director, 102 N.J. 420 (1986)

Taxpayer, (GTC), a commercial bank, filed its corporate business tax return for 1976, including the face value of Federal, state and local obligations and including the interest income from these securities in its net income base. GTC paid the tax, and filed a refund claim for approximately $90,000, claiming that the value of Federal and state bonds, and income on those bonds, was exempt from tax. The Director denied the refund; the Tax Court and Appellate Division affirmed the denial, and the Supreme Court granted certification.

The Supreme Court held that the value of the securities, and their income, was properly included in the tax base. **N.J.S.A.** 54:10A-4(d) requires inclusion of the corporation's net equity, and **N.J.S.A.** 54:10A-4(k)(2)(B) requires inclusion of all interest of any kind (with exclusions not relevant to the issue).

The New Jersey and United States Supreme Courts held in **Werner Machine Co. v. Director,** 17 N.J. 121 (1954) and 350 U.S. 492 (1956) that the New Jersey corporate business tax was a bona fide franchise tax, imposed on the right to do business in the state, and not a direct tax on the Federal and state bonds owned by taxpayer.

Werner involved the net worth tax only, as the net income tax was not added to the corporate business tax until 1959. Howver, in **Werner** the United States Supreme Court held that it was a valid franchise tax, whether imposed on **income or property**. This position was approved in **Roadway Express v. Director,** 50 N.J. 471 (1967), (App. Dism.) 390 U.S. 745 (1968).

Recent Supreme Court cases, **Memphis Bank & Trust v. Garner,** 459 U.S. 392 (1983) and **American Bank & Trust v. Dallas,** 463 U.S. 855 (1983) have raised the question of discriminatory treatment of Federal obligations. The Federal Public Debt Statute, 31 U.S.C.A. 3124, provides that United States obligations are exempt from tax by states or their subdivisions, **except** for a non-discriminatory franchise tax. The corporation business tax is such a tax, since it is measured by the value of, and interest on, all state and local obligations, including those issued in New Jersey, as well as Federal obligations. New Jersey obligations have been consistently included in the tax base, based on the language of the enabling statutes for state and municipal bonds, and on Attorney General Formal Opinion No. 7, 1977. There has been no discrimination against Federal obligations.

Dismissal of the refund claim was affirmed.

Taxpayer Could Not Avoid The Attribution Rules of N.J.SA. 54:10A-4(d), And The Interest Add-Back Rules Of 10A-4(k)(2)E, By Use Of A Voting Trust Which Was Essentially An Agency Relationship—Genway Corporation v. Director, Division of Taxation Tax Ct. N.J. Docket CB-0568-83 (March 25, 1986)

Genway, a Delaware corporation doing business in New Jersey, is engaged in leasing motor vehicles to retail automobile dealers, and to the public. It financed its vehicles through GMAC, a General Motors subsidiary, and several banks. Genway encountered financial problems, and as part of a reorganization, transferred 20% of its stock to GMAC in return for cancellation of debts of 3.1 million dollars. GMAC put all of its stock into an irrevocable voting trust. A bank and two individuals were trustees. There were no other parties to the trust. The trustees had no right to sell, or receive dividends, or to vote on changes in the status of Genway. GMAC retained all of these rights.

Genway was indebted to GMAC for between fifty and one hundred million dollars during 1975, 1976 and 1977, and paid interest to GMAC of 5.7 and 6.3 million. Director imposed an add-back of the indebtedness under **N.J.S.A.** 54:10A-4(d), as then in effect, and denied deduction of 90% of the interest under 10A-4(k)(2)E. Genway argued that the trustees of the voting trust were holders of the stock, not GMAC; and appealed to the Tax Court from a contrary decision of the Director.

The Tax Court held that a voting trust, and particularly one such as this, where there were no other parties to the trust, constitutes an agency relationship. There must be two or more stockholders to constitute a voting trust. Genway was the principal in the agency relationship, and thus must be treated as the holder of the stock. The Court also held that an exemption for bonds or other indebtedness arising from a reorganization, did not apply since there were no bonds issued.

The assessments of approximately $80,000 were affirmed.

Corporation Owning 100% of The Stock Of A Subsidiary, Either Directly or Indirectly, Can Exclude 100% Of The Dividends Received Under A Statute Requiring 80% Or More Ownership Of The Subsidiaries—International Flavors & Fragrances Inc., a New York Corporation v. Director Division of Taxation, 102 **N.J.** 210 (1986)

International Flavors & Fragrances (IFF) owned 30% of IFF (France) and

63% of IFF (Brazil). The balance of stock in IFF (France) and IFF (Brazil) was owned by its subsidiary IFF (Holland) which was 100% owned by IFF (New York). (See Diagram) **N.J.S.A.** 54:10A-4(k)(1) permits exclusion of 100% of the dividends received by a taxpayer subject to the Corporation Business Tax (**N.J.S.A.** 54:10A-1 et seq.), from a subsidiary owned to the extent of "80% or more ownership of investment." The Director, Division of Taxation, contended that 80% **direct** ownership of IFF (France) and IFF (Brazil) by IFF (New York) has required and assessed a deficiency. The Tax Court set aside the deficiency, the Appellate Division affirmed the Tax Court, and the Director petitioned for certification to the New Jersey Supreme Court and his petition was granted. The Supreme Court held that the purpose of **N.J.S.A.** 54:10(k)(1) was to provide relief from the double taxation inherent in the taxation of dividends received from a subsidiary. The 1968 Commission on State Tax Policy Report recommended this change. The Supreme Court distinguished the **Fedders** (96 N.J. 376) and **Mobay** (96 **N.J.** 409) cases, which had focused on the literal language of the statute, rather than what it found to be economic reality. The Supreme Court here focused on economic reality. Accordingly, the Supreme Court affirmed the Courts below in a 3 majority, 1 concurring, 2 dissenting and 2 non-participating opinion. The dissent contended that the statute was not clear, and that the administrative interpretation of the Director was reasonable and should be followed. The statute's plain language supports the Director's position. The dissent also disagreed with the majority's distinction of the **Mobay** and **Fedders** cases. Finally, the dissent pointed out that the majority opinion followed concepts of consolidated returns, adapted from the Internal Revenue Code, although the New Jersey Corporation Business Tax Act does not permit consolidated returns, and any reference to them is irrelevant.

Foreign Corporation With Sales Representative Residing In New Jersey For 28 months, Who Spent Half His Time Soliciting Business In State; With Sales of Approximately 5% Of Its Product In New Jersey During That Time, And With A Maintenance Program Involving 30 Visits Per Year To New Jersey Customers, Has Sufficient Nexus, Is Doing Business Here, And Required To File CBT Returns—Mark Andy Inc. v. Div., 8 N.J. Tax 593 (T.C. 1986)

Taxpayer, a Missouri manufacturer of printing presses, had a regional sales representative living in New Jersey between May 1979 and September 1981, who spent over 50% of his work time in the State. After that, another regional representative solicited sales in New Jersey and other states. For 1979-1981, sales in New Jersey averaed 5% of total revenue. A technical service and preventive maintenance program involved approximately 30 annual visits to New Jersey between 1979 and 1985, and average annual charges of $7,000.

Taxpayer had no office or property in New Jersey, except for supplies of the resident sales representative and tools of a service representative who lived in the State for a year. It has no bank accounts, mailing addresses or records in the state, and no certificate to do business here.

Director determined that taxpayer was subject to corporate business tax, and taxpayer argued that there was no nexus, and that the Interstate Income Act, 15 U.S.C.A. 381-384, precludes taxability.

The Tax Court found taxability, based on **Clairol, Tamko and Thomson-Leeds.** The decision is based upon the amount and percentage ($467,000 and

5%) of Sales by instate solicitation during 1979-1981, and the continuing solicitation through other sales, and a continuing maintenance and preventive maintenance program from the whole seven years. The maintenance visits averaged over 30 per year.

The Interstate Income Act precludes liability when there is solicitation only, with out-of-state acceptance of orders, and shipment into the State. Taxpayer's acitivities in New Jersey go well beyond this, resulting in Corporation Business Tax liability.

GROSS INCOME TAX

Serviceman Who Executed a Homestead Rebate Form While Stationed in State is Domiciled in State for Tax Purposes—Wolff v. Director—Tax Court, Docket 15-06-0038-85 GIS, December 2, 1986.

Taxpayer, originally a Philadelphia, Pennsylvania resident, entered the United States Navy in 1958 and was stationed in New Jersey in 1978, where he bought a single family residence with his wife. From 1979 through 1982, taxpayer executed homestead rebate claims. The Tax Court held that the taxpayer met the two necessary ingredients to establish a domicile in New Jersey: (1) a physical relationship or presence in the State, **and** (2) an intention to remain there indefinitely or to return there; and upheld the Division of Taxation's assessment of gross income taxes for 1982 against taxpayer.

The Court rejected taxpayer's claim that he was a resident of his parents' home in Philadelphia and found that taxpayer's valid Pennsylvania driver's license and voter registration (on which his parents' address was used) were not indicative of residence in that State, but rather a convenience; and that even though taxpayer paid a "school income tax" to the City of Philadelphia, it was not supportive of physical contact. The Court stated, "One can establish a domicile for tax purposes but one cannot pay taxes to establish a domicile."

Further, taxpayer had testified that upon his discharge from the Navy, he intended to return to either South Carolina or Georgia, where he had been previously stationed, rather than returning to Philadelphia. Thus, taxpayer was not domiciled in Pennsylvania because he had no intention to return there, nor was he domiciled in South Carolina or Georgia since he had no physical presence in either state after his transfer to New Jersey.

Since New Jersey was taxpayer's place of residence in 1982 and he had no intention in that year to take up residence in any other state which he had any contact, he was considered to be a domiciliary of New Jersey in 1982. Moreover, by filing a homestead rebate form, taxpayer asserted he was a "citizen and resident" of New Jersey. The Court, noting that "citizen and resident" had been previously defined as a "domiciliary" for the purposes of other statutes, adopted the same definition for the Homestead Rebate Act and stated, "No one . . . should be able to claim he is domiciled in New Jersey in order to obtain a homestead rebate while at the same time denying he is domiciled in New Jersey in order to pay gross income tax."

The entry of judgment against taxpayer was withheld in order to determine what credit, if any, taxpayer was entitled to have against his gross income by virtue of the Philadelphia "school income tax" paid in 1982.

LOCAL PROPERTY TAX

Taxpayer Appealed Its Realty Taxes For 3 Years. The Tax Court Found That The True Value Exceeded The Assessment, And Was Below The Sec.

123 Lower Levels. Because Town Did Not Counter-Claim For 1983, A Revaluation Year Assessment Was Not Changed. The 1984 and 1985 Assessments Were Raised Under Chapter 123, But Were Limited To True Value When The District Assessment Ratios Were Higher Than True Value—Abe Schrader Corp. v. Secaucus 8 N.J. Tax 390—T.C. 1986.

Taxpayer appealed to the Tax Court from an assessment of $5,693,500 on a one story, 202,000 square foot building. Taxpayer's expert valued property at cost and income for 1985 and 1984, and income only for 1985. Town's expert used market data and income for all three years.

The court rejected the cost approach since it is the least persuasive method, and accepted the capitalization of income method. Taxpayer's expert did not offer persuasive evidence of economic rent. The Town's economic rent was accepted with a 5% rather than a 10% annual increase. Capitalization rates of 12.28% to 12.46% were applied to the economic rents of $4.10, $4.30 and $4.50 per square foot. This gave values of $6,061,800; $6,450,700 and $6,750,700 for the years at issue. A capitalization rate of 13% was used for 1983, and 12.75% for 1984 and 1985.

Since there was a revaluation in 1983, Chapter 123 is inapplicable. The 1983 assessment is not increased, because Secaucus did not counter-claim.

For 1984 and 1985, the assessment was below the lower limit for Chapter 123 purposes, which by **N.J.S.A.** 54:51A-6 requires raising the assessment by applying the average values for the district (120.6 and 108.9) to the true value. However, **N.J.S.A.** 54:4-2.25 and 2.26 limit the assessment to true value.

Accordingly, the 1983 assessment remains at $5,693,500 and 1984 and 1985 will be raised to the true values of $6,450,700 and $6,750,700.

Improvements To Manufactured Homes Installed In Mobile Home Park Are Subject to Local Property Tax, Despite Exemption Of The Manufactured Homes As Defined, And Despite Obligation Of Their Owners To Pay Municipal Service Fee To Municipality—Bayshore Woods Inc. v. Lower Township, 8 N.J. Tax 546 (T.C., 1986)

Numerous cases involving taxation of mobile homes under the "Manufactured Home Taxation Act," **N.J.S.A.** 54:4-1.2 through 54:4-1.9, effective December 22, 1983, were consolidated before the Tax Court. Various matters were settled, leaving the question of local property tax liability of improvements—patios, garages, porches, added rooms, etc.—to manufactured homes, on the same site as the houses, when located in a mobile home park.

The Tax Court construed the statute, adopted in 1983 after years of litigation and discussion. The statute provides that a manufactured home, as defined, is exempt from local property tax when installed and used as a dwelling in a mobile home park, as defined. Such manufactured home is subject to a municipal service fee, imposed by municipal ordinance, payable through the owner of the mobile home park.

The Court held that exemptions from taxation are strictly construed against the claimant. Taxation is the rule, exemption is the exception. A manufactured home is carefully defined by the statue, and does not include improvements of the type at issue.

Accordingly, the exemption for manufactured homes does not apply to the improvements. The improvements are assessable under **N.J.S.A.** 54:4-23, in the amounts stipulated by the parties.

Reasonably Foreseeable Rent Increases Allowed By Rent Control Ordinance Must Be Considered. Taxpayer's Expense Figures Were Allowed

As Against City's Estimates. True Value Was Lowered, But Still Within The Chapter 123 Limits. Assessment Affirmed—Boulevard Gardens Inc. v. Bayonne 8 N.J. Tax 382 (Tax Court 1986)

Taxpayer's 216 unit garden apartment complex was assessed at $1,050,000. Appeal was taken directly to the Tax Court by **N.J.S.A.** 54:3-21. Both experts used the economic approach to value. They disagreed on economic rent. The Court accepted income figures of the City's expert, who made allowance for rental increases, based on the maximum allowed by the rent control ordinance, while taxpayer's expert did not allow for increases.

The taxpayer's expense figures were accepted, rather than the City's estimates. The taxpayer's capitalization figure of 17.26% was based on more realistic data than City's 13.5%. The Court determined that 17.06% was proper.

These adjustments produced true value of $2,065,860. The assessment is 50.83% of true value. The Chapter 123 upper level is 51.98%, and accordingly taxpayer is not entitled to discrimination relief. The assessment is affirmed.

Taxpayer Entitled To Refund of Taxes Paid On Portion of Lands Which Were Tideland, From Date Of Vesting of Title In State Until End of Year Only—Brancasons v. Carlstadt and State—210 N.J. Super 570—App. Div. 1986

Taxpayer, Brancasons, a partnership, sometimes incorrectly called a corporation, in 1963 bought 28+ Acres in Carlstadt Borough, partly flowed by tidal waters. On June 18, 1982, judgment was entered quieting title in the State of New Jersey in 9+ Acres of this tract, as tidelands. In 6 **NJ Tax** 1, the Tax Court on summary judgment motions held that title in the 9+ acres vested in the State for tax purposes on June 18, 1982. By **N.J.S.A.** 54:4-3.3d, the State is responsible for taxes on the tidelands for the balance of the calendar year. If the taxpayer paid any taxes after June 18, 1982, the State should reimburse them. Taxpayer's claim for a refund of all taxes on the 9+ Acres was denied, as was the Carlstadt claim that the 9+ Acres continued to be taxable to taxpayer after the end of the calendar year.

In the same case, with the State as an added party, at 212 **N.J. Super** 305, Judge Evers of the Tax Court, sitting in the Superior Court, Law Division, on February 8, 1985, confirmed his previous order. He denied taxpayer's motion for reimbursement for all taxes paid on the 9+ Acres since 1974. The State as sovereign always owned the tidelands, dating back to Revolutionary days, but the question was their extent. This was not established until June 18, 1982 Quiet Title judgment. The state's claim that it always owned the 9+ Acres, was denied as to any taxes paid in 1982 after June 18.

The arguments by Taxpayer and State that the Borough had a duty to plot out and exempt all tidelands, thus avoiding the problems here raised, was held to be unreasonable. The State for 200 years had the right to take tideland, and with all its resources, did not do so until recent years. Imposing such a duty on the municipalities could bankrupt some of them. It would also render impossible any businesslike budget and assessment procedures in municipalities located on tidelands. Equity requires the remedy here—the State's title is recognized on entry of a judgment, and the State must pay or reimburse realty taxes for the balance of the calendar year in which the judgment is entered or title confirmed. The State is not entitled to a refund from the Borough because it had not perfected title until the entry of judgment. The Taxpayer is not entitled to a refund from the State of taxes paid on the tidelands, because it had the use of the tidelands until entry of the judgment

In 210 **N.J. Super.** 570, (argued and decided in April 1986, although published before 212 **N.J. Super.** 305), the Appellate Division, per curiam, affirmed 212 **Super.** 305, essentially on the opinion below.

Farmland Assessment—Tract of Land Was Assessed For Several Years for Agricultural Purposes, But Did Not Qualify For 1984. This Triggered The "Roll Back" Provisions, For 1984 and The Two Preceding Years—Burlington Township v. Messer N.J. Tax Court Dkt. 03-06-1440-85, Decided March 25, 1986

A 90 acre tract of vacant wooded land was assessed for several years as woodland, used for farming trees. Farmland assessment was denied for 1984 and assessor moved to roll back taxes for 1983 and 1982 also under N.J.S.A. 54:4-23.8. The Burlington County Board of Taxation found that there was no "change of use" in 1984, and denied the rollback. The Township appealed.

The Tax Court refused to follow **Jackson Township v. Paolin,** 181 N.J. Super. 293, 3 N.J. Tax 39 (Tax Court 1981). That case held that land which previously was properly assessed for agricultural purposes, did not trigger the rollback provisions when the farmer became ill, unable to farm for one year, and lost the agricultural assessment for that year.

The court also held that the taxpayer's own evidence for the year 1984, indicated that the claimed agricultural use was little more than a ruse.

The court then held that the non-use of the land for agricultural purposes in 1984 was a "change in use," triggering the rollback and it was ordered that the land be assessed for non-agricultural purposes for 1982 and 1983, as well as 1984.

Exempt Status Tax Is Contingent Upon Both Use And Ownership On Assessment Date And Where Exempt Organization Did Not Acquire Property Till Two Months After Assessment The Organization Must Pay The Tax—Catholic Relief Services, U.S.C.C. v. South Brunswick Township 9 N.J. Tax 25 (1987)

Plaintiff, Catholic Relief Services, took title to the property in dispute on December 28, 1984. Construction on the property was completed in November 1984. The tax collector sent plaintiff tax bills for two added assessments on the new construction for December 1984 and the year 1985. The taxable value of the property was assessed on December 1, 1984. Plaintiff contends that the property still qualifies for an exemption even though plaintiff did not own the property on the date of assessment. The court held that since plaintiff did not own the property when its value was assessed plaintiff is not entitled to an exemption because taxable status is determined at the time taxable value is assessed.

If plaintiff had owned the land at the time the improvement was assessed the improvement would have been exempt. But in the case at hand the land and improvement were assessed and recorded and the revenue included in municipal budget before the plaintiff became owner and therefore, plaintiff must pay.

Building Converted From Apartments To Condominiums—Individual Assessments Presumed To Be Correct, And Affirmed In Absence of Clear Proof of Error—Cigolini Associates v. Borough of Fairview—208 N.J. Super. 654 (App. Div. 1986)

Taxpayer converted an apartment building into 19 residential condominium units, but continued to operate as an apartment house. On assessment date, each apartment was separately assessed. The County Tax Board affirmed, and on appeal the Tax Court reversed. Taxpayer appealed to the Appellate Division.

The Court held that the conversion to condominium units was legal, and the assessor properly valued them individually. At trial, the taxpayer's expert valued the building as a unit. He alleged that the separation into units was not relevant, since no units were sold at time of the trial (or the time of appeal). He valued the building at $285,000 as against the total approximately $544,000 for separate units.

The Court held that taxpayer's expert testimony did not overcome, or even face the presumption of correctness of the assessment. The Tax Court should not have reversed the assessments. The fact that units are not selling is not relevant; taxpayer is held to the method selected to carry on its business. The Tax Court was reversed, and the assessments were reinstated.

Ordinance Providing For Refund To Tenants Of Part Of Decrease In Taxes Did Not Apply When Total Taxes For The Year Still Exceeded Total Taxes For The Preceding Year—Crescent Park Tenants v. Crescent Park Assoc., 208 N.J. Super. 27 (App. Div. 1986)

Tenants brought suit against landlord for half of the realty tax reduction received after tax appeals by landlord for 1978 and 1981. A city ordinance provides for payment to tenants of one half of a tax reduction, although ordinance was amended to repeal provisions allowing a landlord to pass through tax increases to the tenants. The trial court allowed the refund, despite repeal of the increase pass-through.

On appeal, the Appellate Division reversed. There were reductions in taxes for 1978 and 1981, but in each case the total tax paid, after the reductions still exceeded the previous year's tax. Since there was no net decrease in taxes for the years in question, there could be no refund.

Demand For Income Information From Commercial Taxpayer Is Not Grounds Under N.J.S.A. 54:4-34 For Dismissal Of Appeal Complaint Filed Prior To Mailing of Demand—Dean Holding Co. v. Delran Twp.—8 N.J. 80 (N.J. T.C. 1985)

Shopping Center Owner appealed 1984 property tax assessment to the Tax Court on August 6, 1984. Assessor mailed a demand for property income information to taxpayer on September 24, 1984. By **N.J.S.A.** 54:4-34, taxpayer's failure to respond within 45 days would preclude a tax appeal. On September 11, 1985 Delran filed a motion to dismiss for failure to furnish the information.

The Tax Court held that the purpose of the statute is to provide information to the assessor for assessment purposes. The request for information was made September 23, 1984, too late to provide the assessor with income information for use on the October 1, 1983 assessment date. Even if provided within 45 days, the information could not have been used for assessment purposes on the assessment date.

The sole purpose of the demand for income figures would be to defend the assessment already levied, since the appeal had already been received. Discovery after filing an appeal is governed by rules of court under R. 8:6-1. Motion denied.

Property Owner Can Not Appeal From Assessment When Appeal Was

Filed Out Of Time—Statute Requiring Notice Of Assessment By Certified Mail, Not Applicable Under Circumstances—18 Washington Place Assoc. v. Newark—8 N.J. Tax 608 (Tax Ct. 1986)

Taxpayer bought realty from tax exempt seller in June. City assessed for July through December by bill sent by certified mail, but returned to City without delivery. Taxpayer challenged the assessment by appeal to the county Board of Taxation a year later, and Board dismissed the appeal as out of time. Taxpayer appealed this to the Tax Court, claiming that the statute required notice of the assessment by certified mail.

The Court interpreted the statute, **N.J.S.A.** 54:4-63.26 through 30, which covers change of status of property from exempt to taxable. It requires that such property be assessed in accordance with 54:4-63.7, which provides that the validity of the assessment is not affected by non-receipt of a bill by taxpayer; and 54:4-63.11 requiring an appeal of the assessment by December 1 of the year of levy. The Court held that it had no jurisdiction to hear an appeal, by the clear wording of that last statute.

The taxpayer relied on two Appellate Division cases which appeared to sustain its position that taxpayer was entitled to notice by certified mail. The Tax Court declined to follow these cases, since the legal point at issue here—that is, the procedure for assessing real property after the right to exemption from taxation ceases—was not at issue in those cases.

The City's motion to dismiss the appeal was granted.

State Is Required To Pay Rollback Taxes Under Agricultural Assessment Act As Part Of Its Payments In Lieu of Taxation On Lands Acquired For A Reservoir—Franklin Township v. Environmental Protection Dept.— 8 N.J. Tax 559 (T.C., 1986)

State acquired farmland assessed under Agricultural Assessment Act, for use as a reservoir. **N.J.S.A.** 58:21B-6 requires the State to pay to the municipality "a sum equal to that paid upon such land . . ." Municipality argued that in lieu payments included rollback taxes, and State disagreed. The amount of rollback taxes, if due, was stipulated.

The Tax Court held that the rollback taxes were payable by the State. The rollback aspect of the Agricultural Tax Act is considered as a deferral of a portion of the taxes due during the farmland use. The Legislature in the Green Acres Bond Acts specifically excluded rollback taxes from in lieu payments, but did not do this in 58:21B-6.

Accordingly, the doctrine that the deferred taxes for the previous year became due by reason of the change in use, not the change in ownership, as followed in **N.J. Turnpike Auth. v. Washington Township**—73 N.J. 180 and 182 (1977) and in **Environmental Protection v. Franklin Township**—5 N.J. Tax 476 (A.D., 1983), became effective, and the rollback taxes must be paid by the State in the stipulated amounts.

Garden Apartment Complex Assessment Raised As Result of Rent Decontrol. No Discrimination Relief Available When The Assessment is Within The 15% Corridor Allowed By Chapter 123, Laws of 1983—Frieman v. Randolph Township—Tax Ct. N.J. Dkt. 14-32-0416-85 D. May 27, 1986

Taxpayer's garden apartment complex was reduced in 1982. The assessment was increased in 1985, based on an amended rent control ordinance providing vacancy decontrol. Taxpayer appealed to the Tax Court, claiming that the income approach should be based on October 1, 1984 rents, despite the fact that some apartments are now decontrolled, and more will be when they are vacant. Taxpayer also claimed that the assessment should be reduced to the common assessment level, even if the contested assessment is within the 15% corridor allowed by Chapter 123, Laws of 1973.

The Tax Court reviewed the valuations of the parties, based on the income approach. He found the total value at $4,644,000. This was within the common level range, within 15% of the assessment of $4,494,000. There was no basis to reduce the assessment to a common level, since there was no proof that the common level was accurate. The assessor followed his duty to reassess, based on the change in value because of decontrol. The assessment of $4,494,000 was affirmed.

Net Rental Of Department Store, Based on Comparisons, Was $6 Per Square Foot. This, Capitalized At 11.5%, Reduced The Assessment to $8,034,783—Hahne & Co. v. Rockaway Township. 8 N.J. Tax 403 (Tax Ct. 1986)

Taxpayer appealed to the Tax Court from the 1985 reassessment of its property at $10,913,000. The property was a building of 154,000 square feet in the Rockaway Town Square Mall. Both experts used the market approach.

The Township expert used base rent, and adjustments for construction quality and locations. The Court found some of these adjustments were excessive. Hahne had the poorest location in the Mall, and no location adjustment was proper.

The Township expert's adjustment for comparison of rents with rents for a satellite store was not supported by evidence, and the taxpayer's expert was low on the land value. Based on **Glen Wall Assoc. v. Wall Township,** 99 N.J. 265 (1985) the Court made a determination of the market value of the property.

The land assessment was affirmed at $1,398,000. Rental value was found to be $6 per square foot which for 154,000 square feet, totals $924,000. This is capitalized at 11.5% or $8,034,783.

The assessment was reduced to $8,034,783, consisting of land, $1,398,000 and improvements, $6,636,783.

Taxing District May Not Raise Assessment Of Apartment Complex By Omitted Assessment Based Solely On Conversion To Cooperative Status; And Payment of Taxes To Date Before Filing Appeal Is Not Required For Appeal Of An Omitted Assessment—Inwood Owners v. Little Falls Township., 216 N.J. Super. 435 (App. Div. 1987).

Taxpayer holds title to an apartment complex originally owned by a partnership, and transferred when the complex converted to cooperative status. Apparently because the deed showed a substantial increase in value, the assessor imposed assessment increases in excess of $270,000 for 1984 and 1985. Taxpayer appealed to the County Tax Board and the Tax Court. The Tax Court held the omitted assessment invalid, and Little Falls appealed.

The Appellate Division held that the conversion of the property, without more, did not justify an increased assessment under the added assessment procedure. That procedure is intended to cover increases in value of property resulting from new construction.

The Court also held that an appeal from an added assessment did not require prior payment of all current taxes; and it held that appeal to the Tax Court was proper before the decision of the County Board appeal because of the tight time procedure for added assessment appeals.

The Tax Court decision holding the added assessment invalid, was affirmed.

Municipality Can Not Direct Its Assessor As To Performance of Assessment Duties, But Is Not Required To Furnish Technical Assistance To Assessor On Appeals To County Tax Board—Jeffers v. City of Jersey City, N.J. Superior Court, Law Division, Docket L-083087-85 P.W., February 25, 1986

The Jersey City assessor sought to set aside three municipal resolutions by the municipality. Two of them directed the assessor to rollback certain assessments to a prior tax level, and to cease reassessing properties on the basis of a recent sale price, or neighborhood sale prices.

The court held that assessors act partly as municipal officials, and partly as state officials, carrying on a legislative function. The assessment duties are part of that legislative function, not subject to municipal control. Thus, those two resolutions are void and unenforceable.

The third resolution authorized expenditure of municipal funds to assist the assessor in defending appeals from assessments before the county board, but precluded assistance in defense of assessments increased as a result of current sales price.

The court held this resolution valid. The primary function of the assessor is complete when assessments are made and approved by the county board. The appeals are separate, and later. The assessor on appeal must provide information in his/her possession, but may not require the municipality to provide support.

The municipality make take a position contrary to the assessor before the county board, and cannot be required to expend municipal funds for technical support of an assessment with which it does not agree.

Property Owner May Not Obtain Refund of Rollback Taxes Paid Under Agricultural Assessment, Despite Unconstitutionality of Statute Authorizing Rollback, in the Absence of a Timely Appeal of County Tax Board Decision Imposing Rollback—L.S. Village, Inc. v. Lawrence Township, 8 N.J. Tax 287, Law Div., Superior Ct. (Tax Court Judge Sitting) 1985

Taxpayer received preliminary subdivision approval on lands assessed under the Farmland Assessment Act. Based on **N.J.S.A.** 40:55D-59, the assessor in 1982 requested rollback of the taxes for 1980, 1981 and 1982, and the Mercer County Tax Board imposed the rollback. Taxpayer did not appear at the County Tax Board hearing and in October 1983, paid the rollback taxes. Despite discussions, taxpayer did not appeal from the rollback taxes within the statutory periods or until October 23, 1983, when it filed for a refund.

Meanwhile, on September 23, 1982, in **Centex Homes, Inc. v. Manalapan,** 4 N.J. Tax 559, the Tax Court, held 40:55D-59 unconstitutional. A Supreme Court appeal was dismissed on stipulation, and the statute was repealed effective July 7, 1983.

The Law Division, acting through a Tax Court Judge, temporarily assigned, denied refund. Taxpayer could not rely on the assessor's alleged agreement to rescind the rollback, since the County Tax Board had imposed the taxes. Also, taxpayer has failed to appeal the rollback within the required 45 days; and the procedure for correcting errors in assessment applied only to mathematical errors by the assessor. The Court also held that taxation statutes can not be found unconstitutional ab initio. No refund could be granted.

The Appellate Division in the same case at 8 N.J. Tax 327 (1986), affirmed the denial of refund, essentially on the opinion by the Court below.

Bowling Alleys, Pinsetters, Etc. Were Personal Property, Not Assessable For Real Property Tax Purposes—Minetto v. Borough of Northvale—210 N.J. Super. 312 (App. Div. 1986)

Taxpayer's property, 5.34 acres and two buildings, including a 38-lane bowling alley, was assessed for real property purposes at a value including the bowling alleys, pinsetters and ball returns. The Tax Court held that the alley equipment was personal property, and Northvale appealed.

The Appellate Division held that there was sufficient evidence that the bowling equipment could be removed without damaging the freehold, and accordingly, the reduction was affirmed. The "institutional doctrine" test relied on by the Borough has now been rejected. There was a remand for the sole purpose of reviewing the treatment of the sprinkler system in one building.

Landowner Entitled To Farmland Assessment On Land Devoted To Forestry Activities For 1984 and Two Prior Years, Despite Violation of Tree Removal Ordinance—Mt. Hope Mining Co. v. Rockaway Township 8 N.J. Tax 570 (Tax Ct. 1986)

Property owner applied for farmland assessment for 1984 on 1200 acre tract. For 1980 through 1984 owner engaged in forestry activities, including cutting and marketing trees. A formal woodland management plan was entered into in April 1982, and timber was sold in 1982 and 1983 for over $69,000. In December 1982, Township enacted a tree removal ordinance. Owner applied for a permit, but did not obtain one.

The assessor denied the farmland assessment, and the County Tax Board upheld the denial. Owner appealed to the Tax Court.

The Court held that owner's woodland use of property began with a November 1981 contract with a forester, and the land was "devoted" to farmland (woodland) use for all of 1982 and 1983, the required two calendar years. The court also held that owner's $1. per year leases to a Sportsmen's Club for hunting and fishing, and to the Township for use of a public bathing beach on a lake, did not require denial of the farmland assessment. The Supreme Court in **East Orange v. Livingston,** 54 N.J. 96 (1969) approved a "dominant use" test for this situation.

Owner's violation of the tree-cutting ordinance does not prevent the farmland assessment. Tree-cutting is not an illegal use, but a controlled use. If owner is in violation, Township has its remedy under the ordinance, not by the assessment process.

The assessment for farmland purposes was granted.

Where Information Supplied By Taxpayer Results In Erroneous Assignment Of Area To Taxpayer, The Mistake In Assessment Is Not Correctable Under The Correction of Errors Statute—Neptune Corporation v. Township Of Wall, Fred McDowell v. Township Of Wall 9 N.J. Tax 80 (Tax Court, 1987).

The property in issue was owned by Neptune Corporation until July, 1984 and thereafter by Fred McDowell. Both parties seek determination that the area was for the years 1983, 1984 and 1985 assessed based on a total area of 421.85 acres when in fact the total area was 293.15. acres. Both parties allege that this erroneous assessment was due to a typographical, transpositional or other mistake and thus correctable pursuant to the Correction of Errors Statute, **N.J.S.A.** 54:15A-7.

The court found that all the information upon which the assessment was based had been supplied by the taxpayer and did not involve a mistake that was clerical, mathematical, administrative, mechanical transpositional or typographical and thus was not a correctable error under the Correction of Errors Statute **N.J.S.A.** 54:51A-7.

The court thereby held that reliance by the tax assessor on such information was not correctable for the years 1983, 1984 and 1985 because property owners may reasonably be expected to supply correct information about their own properties.

Statute Forbidding The Realty Tax Assessment of A New Single Family Dwelling Until The First To Occur Of Actual Occupancy, Issuance of An Occupancy Certificate, Or Expiration of 24 Months, Was Unconstitutional Special Legislation—N.J. League of Municipalities v. Kimmelman, 105 N.J. 422 (1987)

N.J.S.A. 54:4-23a was approved on December 29, 1982. It provided that new single family dwellings would not be assessed for real estate taxes until a certificate of occupancy is issued, or until actually occupied as a dwelling, whichever occurred first. The exemption from assessment was limited to 24 months. The law was intended to encourage construction of new houses, and it was argued that unoccupied new dwellings did not impose a burden on the municipalities in which they were located.

The Superior Court, Law Division in an action brought by the New Jersey State League of Municipalities and others, held the statute unconstitutional, as special legislation in violation of the taxation Article, Article VIII, Sections 1 and 2. 197 **N.J. Super.** 89 (Law Div. 1984). The Appellate Division reversed in 204 **N.J. Super.** 323 (1985). The League appealed.

The Supreme Court held that this was special legislation, and in violation of Article VIII, Section I, Paragraph 1. This clause provides that real property shall be assessed according to the same standard of value. This paragraph was adopted by the constitutional convention in 1947 as part of a compromise, under which it was agreed that the Legislature could never mandate unequal treatment of real property based on the classification of the industry, or the taxpayer.

As part of the compromise, paragraph 2 of Article VIII, Section 1 permits the Legislature to be flexible in taxing or exempting all kinds of property **except** real estate.

This interpretation has been followed since adoption of the 1947 Constitution. Realty tax exemptions for senior citizens, disabled persons and their surviving spouses were approved by Constitutional amendment, not by legislative action.

Changes in exemption and tax treatment of categories of businesses, and persons, except for realty tax treatment, have been adopted by legislative action without the necessity of Constitutional amendment.

Based on this, the judgment of the Appellate Division is reversed. The special exemption of new housing is unconstitutional.

Municipality May Not Assess Local Property Tax Against A Restaurant Operated Under Lease With A State Highway Authority—N.J. Highway Authority v. Bloomfield—8 N.J. Tax 637 (Tax Ct. January 13, 1987)

Town sought to tax a restaurant operating under lease with a State Highway Authority. **N.J.S.A.** 27:12B-16 exempts the Authority from all taxes. The case of **Walter Reade Inc. v. Dennis Township,** 36 N.J. 435 (S.C. 1962) held that the exemption extended to a restaurant operated on behalf of the Authority.

Town argued that **N.J.S.A.** 54:4-10, in 1984, overrules this. The Tax Court held that 54:4-10 did not apply. It closes a loophole under which local governments could tax private lessees of a public entity, but not private users who were non-lessees. The statement to the bill indicates the reason for its passage. An implied repeal of **N.J.S.A.** 27:12B-16 cannot be construed from that new law. Further, **N.J.S.A.** 27:12B-26 states that the State Highway Authority Act is paramount to all inconsistent statutes.

The assessments of the Town of Bloomfield were cancelled.

"Property Used For Railroad Purposes" Includes Property About To Be Used For Railroad Purposes, For The Purpose Of Exemption From Local Property Tax And Subjectivity To The State Tax, 54:29A-11.—N.Y. Susquehanna and Western Railway Co. v. Hardyston Township (8 N.J. Tax 626, T.C. 1986)

Five municipalities assessed local property tax against the track and facilities of Railway in their municipalities. Railway argued that it was subject to State tax under **N.J.S.A.** 54:29-11, and thus exempt from local taxation.

The Tax Court traced the history of the property involved, consisting of 21.5 miles of railroad line. It had been used for railroad purposes, was temporarily bypassed by Railway's use of a nearly railroad track and was now undergoing a 3.5 million dollar renovation, almost complete.

The Court held that the test is whether the property is used, or about to be used in the near future for railway purposes. The Court so found and exempted Railway from the local property tax. The State tax will be assessed.

Property Owner Which Failed To Submit Financial Information As Required By N.J.S.A. 54:4-34, May Appeal From A Re-Assessment On A Limited Basis—Ocean Pines Ltd. v. Borough Of Point Pleasant 213 N.J. Super. 351 (App. Div. 1986)

Taxpayer purchased a garden apartment complex in February 1984. In April 1984 the assessor requested income information under **N.J.S.A.** 54:4-34, which provides that failure to comply within 45 days, will prevent the taxpayer from appealing the assessment. The assessor re-assessed from $500,800 to $692,700, and taxpayer appealed. The Tax Court dismissed the appeal for taxpayer's failure to furnish income information in 45 days. Taxpayer appealed to the Appellate Division, claiming that the re-assessment did not conform to the Chapter 123 ratio; and the 54:4-34 was unconstitutional if it deprived taxpayer of a hearing on that issue.

The Appellate Division held that taxpayer could not appeal on the basis of its own income and financial records, because of failure to comply with **N.J.S.A.** 54:4-34 by responding to the assessor's request.

The court then held that taxpayer was entitled to appeal on the sole issue of the assessor's compliance with other parts of 54:4-34, which require the assessor to value the property based on information available to him. This requires compliance with the **Chapter 123 Ratio** (Chapter 123, Laws of 1973; See **N.J.S.A.** 54:1-35a), which establishes a common ratio of assessment. This provides a standard of reasonableness, mandated by Art. VII, #1, Par. 1(a) of the New Jersey Constitution.

The dismissal was reversed, and the appeal remanded to the Tax Court on the sole issue of reasonableness under 54:4-34.

Tax Court May apply Its Own Opinion To Facts Produced By Expert Witnesses On Value. Owner's Expert Overcame The Presumption Of Assessment Correctness, But Did Not Carry The Burden Of Proving An Overassessment Under Chapter 123. Assessment Affirmed—Pennant Assoc. v. Jackson Twnsp.—8 NJ Tax 368 (Tax Court 1986)

Taxpayer's Complex of 372 garden apartments was assessed at $5,850,000. The County Tax Board affirmed, and Pennant appealed to the Tax Court.

The taxpayer's expert testitifed that the value of the property was $6,471,700, based on the income, the agreed land value, and a capitalization rate of 15.6%. This was sufficient to overcome the presumption of correctness of the assessment.

The defendant's expert agreed on using an income approach but used a lower capitalization rate of 13%. He appraised the property at $7,500,000.

The Court accepted the defendant's appraisal value. Proper consideration was given to the fact that Jackson is rent controlled. The capitalization rate was based on accepted appraisal standards, while Pennant's expert relied on his "feel" for values.

The Court, based on the **Glen Wall Associates** case (99 N.J. 269, 1985) can apply its own judgment to the data submitted by the experts. Defendant's expert's capitalization rate seems low, but capitalization rate tables indicate that investors will accept lower return figures because of the tax shelter aspects of realty. Also, the defendant's appraisal is very close to the 1979 sale price adjusted for time.

The taxpayer's expert overcame the presumption of correctness, but did not carry the burden of proof. The Chapter 123 ratio is 78%. This lies between the upper level of 81%, and the lower level of 59%, and no change of assessment is indicated. The assessment of $5,850,000 was affirmed.

A Conservation Easement Given To Insure Preservation of Open Space Should Be Taken Into Account In Valuation of Owner's Property For Realty Tax Purposes—Ridgewood v. The Bolger Foundation—104 N.J. 337 (1986)

Taxpayer owned 2.8 acres of vacant land straddling the Ridgewood-Midland Park boundary. In 1979 taxpayer conveyed an easement to New Jersey Conservation Foundation, (N.J.C.F.) in perpetuity. The easement prevented taxpayer from using the property for construction of buildings, or any other purposes, except preservation as open space. If NJCF to function, the easement passed to other named conservation organizations or public bodies.

Total 1980 and 1981 assessment was $21,200 for one town, and $25,400 for the other. On appeal, the Bergen County Tax Board reduced the assessments to $1,000 each. The towns appealed, and the Tax Court, in **6 NJ Tax 391** (1984), reversed. It held that the easement was in gross, and not appurtenant, and that in the **Allison** case, (69 N.J. Super 514-A.D. 1961) the court held that easements in gross affected the assessed value only when the public has full access to the property, which was not the situation here. The Tax Court also held that the easement violated the rule against restraints on alienation. The Tax Court restored one assessment to $21,200 and increased the other to $37,600.

The Appellate Division affirmed in 202 N.J. Super. 474 (1985), but held that there was no violation of the rule against restriction of alienability of property.

The Supreme Court re-interpreted the **Allison** case, in the light of public policy as set out in the New Jersey Conservation Restriction and Historical Preservation and Restriction Act, **N.J.S.A.** 13:8B-1 to 9, adopted in 1980, and similar Acts. It held that the easement in gross did benefit nearby properties, and also the public in general. The Appellate Division holding that there was no void restriction on alienation was affirmed. The holding of the Bergen County Tax Board, reducing each assessment to $1,000, was reinstated.

Assessment of Lands Subject To Pinelands Protection Act Was Properly Reduced When There Was Proof Of Depressing Influence of The Act And Neither Proof of Any Possibilities of Development, Nor Any Zoning Action By The Municipality Which Was A Prerequisite To Development By The Municipality Existed—Riorano Inc. v. Weymouth Township, 209 N.J. Super. 280 (App. Div. 1986).

Owners of land subject to the Pineland Development Act appealed assessments. The Tax Court granted reductions, based on proof of a substantial depressing influence of the Act. The Township appealed.

The Appellate Division affirmed, finding the reduction justified. The Court also found that the Township had not revised its zoning or master plans, which were necessary prerequisites to any development by the taxpayers. In the absence of the plan, any developability can only be pure speculation. The reduced assessments were affirmed.

Tax Court Is Without Jurisdiction To Hear An Appeal From An Assessment When Taxpayer Has Not Paid All Taxes For The Year For Which Review Is Sought—The Statutory Requirement Is Constitutional. Schneider v. City of East Orange, 196 N.J. Super. 587 (App. Div., 1986)

Taxpayer appealed its 1979 property tax assessment to the County Tax Board. The Board affirmed the assessment and the taxpayer appealed to the Tax Court on November 12, 1979, although all 1979 taxes had not been paid. On December 16, 1979, the balance of tax was paid. The Tax Court dismissed the complaint, because **N.J.S.A.** 54:2-39 requires that all taxes for the year subject to appeal, be paid before filing an appeal from the County Board to the Tax Court. Taxpayer appealed to the Appellate Division, alleging that a similar statute, **N.J.S.A.** 54:3-27 did not require payment of taxes prior to filing an appeal, and also alleging violation of constitutional rights of due process and equal protection.

The Appellate Division affirmed the dismissal, holding that 54:2-39 was clear on its face. 54:3-27 did not require prepayment of all taxes, but that section applied to a direct appeal from the assessment to the Tax Court. The instant statute, 54:2-39 applies to an appeal to the Tax Court by a taxpayer who has already had one review of his claim, by the County Tax Board.

The Court found no constitutional defect. The taxpayer is treated differently under 54:3-27, but he has not then had any review of his assessment. This is a valid reason for different treatment.

The dismissal of the appeal to the Tax Court was affirmed.

Affirmed by New Jersey Supreme Court, per curiam—103 N.J. 115, March

13, 1986. Application for cert. to United States Supreme Court filed June 11, 1986, Docket 85-2053.

Statute Under Which Property Owner Must Pay All Taxes Due On Real Property Before Appealing Local Property Tax Assessment to Tax Court Held Constitutional—Schneider v. City of East Orange, 103 N.J. 115 (1986)

Taxpayer, owner of an office building, appealed the assessment to the Tax Court. The appeal was dismissed, and taxpayer appealed arguing that the statute was unconstitutional. In 196 N.J. Super. 587 (1984), (abstracted in New Jersey State Tax News, May-June 1985, pg. 77-78), the Appellate Division affirmed the dismissal. Taxpayer appealed to the Supreme Court, which affirmed the dismissal, substantially on the Appellate Division opinion. Taxpayer appealed to the United States Supreme Court, Docket No. 85-2053. The United States Supreme Court denied certiorari on October 6, 1986.

The United States Supreme Court on October 6, 1986, acted on an appeal which was of interest to New Jersey.

Schneider v. City of East Orange, 103 N.J. 115, was a 1986 Supreme Court decision affirming the dismissal of an appeal of the assessment on an office building. Taxpayer had argued that the statute requiring payment of all taxes before filing the appeal was unconstitutional. The United States Supreme Court, In Docket 85-2053, denied certiorari.

The other case, **Buckley**, Docket 86-14, was an appeal from 4-3 decision of the Pennsylvania Supreme Court, A2d (1986) holding that the Pennsylvania-New Jersey Reciprocal Personal Income Tax Agreement was constitutional. The United States Supreme Court dismissed the appeal.

Preferential Farmland Assessment Eligibility Did Not Require Single Legal Ownership In One Taxing District Because The Farmland Assessment Act Focuses On Use Not Ownership Of Land To Promote Open Countryside And Agricultural Products—Shein And Senoff v. North Brunswick Township, 9 N.J. Tax 1 (Tax Court, 1986)

Three separate lots were conveyed to plaintiffs, Jane Senoff and Minda Shein by their parents. The third lot however, was conveyed erroneously to Esham Corporation, an inactive entity, and alter ego of the plaintiffs. Because of the Farmland Assessment Act, **N.J.S.A.** 54:7-23.1 et seq. which requires at least five acres of land to qualify for the assessment and also the Handbook for New Jersey Assessors (1980 ed.) which stated that the five acres must be under one ownership the tax assessor would not aggregate the 6.1 acres that comprise the three lots, and thereby disqualifying the land from the preferential tax assessment.

The Tax Court determined that, in keeping with the legislative intent behind the act, use not ownership was the essential ingredient for eligibility under the act in the interest of preserving New Jersey's open spaces and farmlands and to encourage agricultural products. The court also held that separate legal ownership did not defeat eligibility under the Act as long as the separately owned lots formed one "economic and functional unit." The Court noted that the single owner provision in the Tax Assessor's Handbook merely expressed an interpretation by the Division of Taxation and was subject to judicial authority.

Owner of Income-Producing Property Must Furnish Financial Information On Assessor's Request, Despite Fact That Taxpayer And Tenant

Were Related Corporations, With A Common Parent-Appeal Dismissed—SKG Realty Corp. v. Wall Township—8 N.J. Tax 209 (App. Div., 1986)

Taxpayer appealed from a real property assessment. The Tax Court granted Summary Judgment to the Township, because taxpayer did not comply with N.J.S.A. 54:4-34, requiring an owner of income-producing property to render to the assessor, within 45 days, a full account of the income. Taxpayer appealed the dismissal.

The Appellate Division held that the statute precludes an appeal if the taxpayer does not comply. Taxpayer claimed to be an owner-occupant, but the court found that taxpayer was a subsidiary of a parent corporation, and the occupant was another subsidiary of the same parent. Transactions between related corporations are not privileged under the statute, and taxpayer had no exemption from 54:4-34.

Change From Agricultural Use To Non-Use Of Land Subject To The Farmland Assessment Act, Triggers The Imposition Of Rollback Taxes—So. Brunswick Township v. Bellemead Dev. Corp., 8 N.J. Tax 616 (Tax Ct. 1987) (See also **Angelini v. Freehold Township**, 8 N.J. Tax 644; same result on similar facts—Tax Ct. 1987).

Taxpayer was assessed realty taxes at the preferential Farmland Assessment Act rate for 1983, 1984 and 1985. In 1985, the farming activity ended. Township's assessor than assessed rollback taxes for the years at issue. The Middlesex County Board of Taxation denied the rollback tax assessment, and Township appealed.

The Tax Court reviewed the statute. **N.J.S.A.** 54:4-23.8 provides that when land assessed under the Farmland Assessment Act is applied to a use other than agricultural use, it becomes subject to additional taxes in an amount equal to the difference between the taxes at the agricultural rate, and taxes payable to regular rates on the land, for the year of change, and the two preceding years.

Taxpayer argued that it did not change the use; rather, it did not use the land at all after ending its farming use.

The Court distinguished cases in which the agricultural use continued, but agricultural income tests were not met, in which case no rollback taxes were payable; and cases in which the agricultural use ended. The courts have held that non-use is a change in use. As one court held, . . . "not farming is different from farming, and constitutes a change."

If non-use did not trigger rollback taxes, speculators could keep former farmland-assessed land unused for three years, and never pay rollback taxes.

The denial of rollback taxes for 1983, 1984 and 1985 is reversed and judgment for rollback taxes in the stipulated amount is granted.

(Opinion by Judge Andrew, for six Tax Court Judges, en banc.)

Taxpayer Who Notified Tax Collector of A Changed Address But Received No Notice, Can Have An In Rem Tax Foreclosure Set Aside—Township of Berkeley v. Berkeley Shore Water Co.—213 N.J. Super. 524 (App. Div., 1986)

Plaintiff Township appealed from a Chancery Division decision which set aside an **in rem** tax foreclosure against Block 882, Lot 34, property owned by Respondent, Pineview Ltd., for failure to make proper service of process in the tax foreclosure.

At the Chancery Court hearing, Pineview by affidavit satisfied the Court that it had notifed the tax collector of its change of address in 1978. The tax collector did in fact note the new address on other property owned by Pineview, but not on its records on Block 882, Lot 34. At the tax foreclosure in 1982, the certified mail notice to the old address was returned, marked "unknown." No taxes on Lot 34 had been paid since 1978, although taxes on other property in the taxing district owned by Pineview were paid.

The tax collector stated that office records showed no change of address for Lot 34. However, there were no records of notice of change received for the other lots, although the addresses had in fact been corrected.

The Appellate Division held that under **Atlantic City v. Block C-11**, 74 N.J. 34, and **Montville v. Block 69**, 74 N.J. 1, both decided on the same day in 1977, due process requires a municipality to make reasonable efforts to notify a delinquent taxpayer in an in rem foreclosure.

The trial court found that taxpayer took reasonable steps to notify the municipality of the address change, and it became the duty of the municipality to correct its records to show taxpayer's address.

The judgment of foreclosure was properly set aside as to Lot 34, upon payment of all back taxes from 1978 to date, with interest. The judgment below was affirmed.

Property Owner's Appeal To The Tax Court Deprived County Tax Board Of Jurisdiction Over Appeal of Assessment, And Subsequent Appeal To County Tax Board, While Tax Court Appeal Was Pending, Resulted In A Judgment Which Was a Nullity—Union City Assoc. v. Union City, 8 N.J. Tax 583 (Tax Ct. 1986)

Taxpayer appealed 1985 assessment and sought to apply the "Freeze Act," based on a judgment in a 1983 appeal to the County Tax Board. The record revealed that taxpayer had appealed the 1983 assessment directly to the Tax Court. Before the appeal was heard, taxpayer filed an appeal to the County Tax Board, and a consent judgment fixed the assessment at $2,700,000. The 1983 Tax Court appeal was subsequently withdrawn. Taxpayer sought to use this assessment of $2,700,000 as the required value for 1985 by **N.J.S.A.** 5:3-26, the "Freeze Act."

The Tax Court held that the 1983 Tax Court appeal deprived the County Tax Board of jurisdiction under **N.J.S.A.** 54:32B-21 and 2A:3A-3. The purported subsequent appeal to the County Tax Board was a nullity, and so was the purported judgment.

The complaint, requesting reductions of the assessment for 1985 from $3,700,000 to $2,700,000 under the Freeze Act, is dismissed.

Presumption In Favor Of Property Tax Assessment Not Overcome By Market Data Appraisal When Other Properties Appraised Were Not "Comparable" To Taxpayer's And The Price At Which Taxpayer's Property Was Sold Was To Be Considered But Was Not Conclusive As To True Value—US Life Realty Corp. v. Jackson Township, Jackson Township v. US Life Realty Corp. 9 N.J. Tax 66 (Tax Court, 1987)

Taxpayer sued to reduce property tax assessment and municipality filed complaint to raise tax assessment on same property. Taxpayer's appraiser used a market data analysis of 14 property sales because the subject property is vacant land, and the sale of the subject property itself to arrive at a value determination. The court found that none of the 14 sales used in taxpayer's market value approach were comparable to the subject property and, even if they were to be considered comparable, the experts' opinion would be rejected because no adjustment was made to account for the differences between the properties so that they could be related in a meaningful way. The court also found that although sale of the subject property is useful in determining the value for assessment, in this case the appraiser used the same method as had just been rejected to arrive at the sale price. The sale price was thus rejected as an indication of value for the reason stated earlier.

The municipality properly indicated that taxpayer was incorrect as to the zones that the subject property was within but despite that the court then dismissed the municipality's complaint as well. The court found that the municipality's assessment which also used a market value approach again did not adjust the values to relate the properties in a meaningful way. Neither party overcame the presumption of correctness in the existing assessment and both complaints were dismissed.

Municipality May Require Tax Collector To Maintain Regular Office Hours—Van Allen v. Bass River Township—211 N.J. Super. 407, (App. Div., 1986)

Township by resolution required plaintiff tax collector to maintain office hours from 9 to 5, five days a week from January 10 to February 10, and similarly for the May, August and November tax payment dates. The Law Division held the resolution invalid, and Township appealed.

The Appellate Division held that the 1947 New Jersey Constitution in Art. IV, Chapter VII, par. 11, overturns an earlier decision which gave the collector the exclusive power to set office hours. The order below, to the extent that it determines that the scheduling of office hours is the sole prerogative of the tax collector, is reversed.

Tenant In Shopping Center Can Have Standing To Appeal Property Tax Assessment—Village Supermarkets Inc. v. West Orange, 106 N.J. 628 (1987)

Shopping center tenant sought to appeal property tax assessment on its portion of leased premises. Landlord intervened and appeal was dismissed by the Tax Court. The Appellate Division in 206 N.J. Super. 591 (A.D. 1986) reversed, allowing the action by plaintiff. Township appealed to the Supreme Court, which held that a tenant may have a limited right of appeal of an assessment.

The Supreme Court held that a tenant may appeal by **N.J.S.A.** 54:3-21, even though it pays no direct taxes. Under a net lease, a tenant, since it pays the taxes, has an interest in the property. Since the appeal may affect the landlord, including a possible increase of the landlord's assessment, the tenant's appeal should only be allowed with notice to the landlord. The Tax Court or other tribunal may then decide, from all the facts shown, whether the tenant's appeal may proceed. In most cases, the tenants and the landlord will be able to work out a joint agreement for the appeal.

The matter was remanded to the Tax Court to determine whether the tenant can represent the interests of the landlord on the appeal.

NOTE: See abstract of Appellate Division opinion in New Jersey Tax News, July-August 1986, Pg. 87.

Shopping Center Tenant Had Standing to Appeal—Shopping center tenant brought action challenging portion of local property tax assessment attributable to its leased premises. Landlord moved to intervene and sought dismissal of appeals.

Tax Court in 6 N.J. Tax 481 found that tenant had no standing to challenge assessment and dismissed tenant's appeal. Tenant appealed to Appellate Division, which held:

(1) The tenant had standing to appeal assessment;

(2) The tenant could not appeal solely from portion of single assessment attributable to its leasehold; and

(3) The tenant could appeal entire assessment, assuming proper procedural precautions were taken to protect the interests of the landlord and other tenants from possible adverse effects of appeal.

Judgment was entered reversing the Tax Court and remanding the case for further proceedings consistent with the Appellate Division's opinion.

Village Supermarkets, Inc. v. West Orange Township—206 N.J. Super. 597 (App. Div. 1986).

Realty Assessment of Shopping Center Based On Income Capitalization Was Fairer Than A Market Approach. Deductions For Expenses And Vacancies Were Allowed. Court Would Review Opinions Of Both Experts, And Adopt A Value Somewhere In Between—Vornado Inc. v. Borough of Totowa—8 N.J. Tax 214 (Tax Court 1986)

Taxpayer appealed its 1983 and 1984 assessments on its shopping center property. 1983 was $1,783,700 for land, $3,216,300 for improvements, total $5,000,000. For 1984 $3,150,000 for land and $6,320,000 for improvements, total $9,470,000.

The Tax Court, after careful review, affirmed the 1983 assessment of $5,000,000. 1984 was reduced to $2,684,700 for land, $5,450,750 for improvements, total, $8,135,450.

The Court found that the taxpayer's expert's method, based on analysis of leases comparable to those on the taxed property, rather than us of the actual leases, was the fairest method. The Borough's expert was less familiar with the property and his opinions were given less weight. Allowance must be made for legal, accounting and management expenses, for lease vacancies, and for brokerage commissions.

The Court reviewed the opinions of the two experts, adopted neither, and made its own decision, based on the information supplied by the experts, for the 1984 assessment. The 1983 assessment was affirmed, since the parties substantially agreed on valuation methods for that year.

Reassessment Of Four Apartment Complexes To Reflect Vacancy Decontrol Is Not Discriminatory Spot Assessing Wadle & Lomakin Assoc. v. Edison Township, 216 N.J. Super. 507 (App. Div., 1987)

Taxpayers appealed reassessments of their properties, made within one to three years after district-wide reassessments of the municipalities. They claimed that these were spot reassessments. The tax court affirmed the reassessments, and taxpayers appeal.

The Appellate Division affirmed the reassessments. They were not made at random, but were limited to certain classes of properties which might have been underassessed. In one case the class was industrial and commercial property, and the review was based on changes in income capitalization and depreciation schedules. In the other case, the class was all apartment complexes, based on an amendment to rent control, permitting re-rental of vacated apartments at full market value.

The Court held there was good reason for the reassessment, and it treated all property of a class in the same way. This avoided "spot reassessment," in which some properties are reassessed, and other of like kind are not even reviewed.

Taxpayers obtained no relief under chapter 123, since there was no showing that the assessments exceeded 15% above the average district ratio. The assessors had followed their statutory duty to correct inequities in assessments. The assessments were affirmed.

SALES TAX

Computers Used By A Service Bureau Do Not Qualify For The Exemption Under N.J.S.A. 54:32B-8.13 For Rental Or Purchase of Property Used In Production of Tangible Personal Property. Rental Is Subject To Sales Tax—Educational Computer Software Inc. v. Baldwin, N.J. Tax Court, Dkt. 11-09-1414-85 ST (5/20/86)

Taxpayer contests in the Tax Court, a deficiency assessment of sales tax on rental of computer equipment, contending that the equipment is used in the production of tangible personal property, exempt from sales tax by **N.J.S.A.** 54:32B-8.13. That section exempts from sales tax equipment used in the production of tangible personal property.

Taxpayer produces computer-generated test services for tax exempt schools or school districts, grades K through 12.

Taxpayer contends that its computer equipment, consisting of the central processing unit, printers, drives and card read-punch are equipment used to produce personal property, namely reports on test results within the **N.J.S.A.** 54:32B-8.13 exemption.

The Tax Court held that the regulations of the Director, **N.J.A.C.** 18:24-25.1 et seq., identify taxable transactions. **N.J.A.C.** 18:24-25.2(a) provides that the sale or lease of data processing equipment is subject to sales tax. **N.J.A.C.** 18:24-25.2(b) defines data processing as a nontaxable service.

The court found that taxpayer was essentially a service bureau, and accordingly the services were nontaxable and the rental of computer equipment was subject to sales tax. The regulations are in accordance with the statutory arrangement, and are presumed to be valid.

The Court stated that the essence of taxpayer's activity was a service, not production of the report. By the scheme of the Sales Tax Act, only certain services are taxed, and this one is not. Production machinery is not taxed, because the manufactured property, the end product, is taxed at retail. Here, the end product is not taxed, and there is no basis for exemption of the equipment used to produce the exempt end product.

The Court held that the Regulations were valid and the equipment rental was subject to sales tax by the regulations. The assessment was affirmed.

Repair And Maintenance of Cargo Containers For Container Ships Are Not Exempt From Sales Tax Under The Ship Repair Exemption, N.J.S.A. 54:32B-8.12. Fact That Repair Vendors Filed Tax Returns Does Not Provide Statute Of Limitations Protection To Taxpayer, Which Filed No Returns—Hapag Lloyd, AG v. Director—App. Div., 8 N.J. Tax 323 (1986)

Taxpayer appealed from the Director's assessment of approximately

$461,000 in sales tax on repair and maintenance services to cargo containers used by taxpayer on its container ships. Taxpayer appealed to the Tax Court, claiming exemption under **N.J.S.A.** 54:32B-8.22 exempting repair services to a ship. The Tax Court upheld the assessment, ruling that the containers were not part of the ships. Taxpayer appealed from that ruling, and also alleged that the three year statute of limitations had run.

The Appellate Division affirmed, essentially on the opinion below, on the issue of whether containers were part of the container ships. The Court then overruled **Maher Terminals v. Director**, 6 N.J. Tax 513, an earlier case on similar facts which held that containers **were** part of the ships.

The Court ruled that the 3 year statute of limitations did not protect taxpayer, since no returns were filed to start the statutory periods. Returns by taxpayer's vendors did not help, since those returns did not identify receipts by their type or service.

The position of the Director is not "particularly unjust," as alleged by taxpayer, because taxpayer knew by correspondence with its suppliers, that the Director claimed that the services were subject to sales tax. Taxpayer itself had been advised that the Division of Taxation claimed that the services were taxable, and still filed no returns. Denial of protection by the Statute of Limitations in such case is not unjust.

The assessments were affirmed.

NOTE: N.J.S.A. 54:32B-8.22 was amended as of September 11, 1980, to exempt from sales tax repair services on containers from container ships.

Transfer of Automobile From Shareholder To Corporation, Not Exempt Under N.J.S.A. 54:32B-2(e)(3), Is Subject To Sales Tax—L.B.D. Construction v. Director—8 N.J. Tax 338 (Tax Ct. 1986)

The sole shareholder of a corporation bought an automobile in his own name. L.B.D. apparently paid the monthly payments, and carried the car on its books. Several months later, for corporate tax reasons, shareholder transferred the car to the corporation. The Director imposed a sales tax of $1,799.94 plus interest. L.B.D. paid, and sued for refund, alleging that the car was always a corporate asset, and that no consideration passed for the transfer.

The Tax Court affirmed the assessment. **N.J.S.A.** 54:32B-2(e)(3) sets up exemptions for transfers between a shareholder and a corporation on formation, merger and dissolution. This transfer does not fit these categories. The shareholder and the corporation are separate entities, and the transfer was a retail sale. The original assessment was based on the market value of the car, but the Director amended this, to base the tax on the consideration of $15,423.53 actually paid. This was the remaining amount of the debt due on the car. The assumption of the debt was a detriment to L.B.D., and a benefit to the shareholder.

The Regulation, **N.J.A.C.** 18:24-7.6 permits the Director to impose the sales tax based on the facts as found. The authority to do this comes from **N.J.S.A.** 54:32B-19. Taxpayer cannot claim that the car was a corporate asset for tax purposes and at the same time permit the shareholder to hold title for his own tax purposes.

Refund was denied, except for the difference between the sales tax paid, and the sales tax of approximately $927.00 plus interest, based on the corporation's assumption of the remaining debt.

Repair And Maintenance Services on Containers Used On Container

Ships Are Subject To Sales Tax—Maher Terminals v. Director—Appellate Division, (August 20, 1986)

Maher operates a marine terminal, used by Zim-American Israeli Shipping Co., and others. Director assessed sales tax on repair and maintenance services by Maher on Zim's containers, used on its container ships, and also on the trailer chassis used for moving the containers on land. Tax also was assessed on the rental by Maher of cranes from Sea-Land Service, Inc., an adjoining terminal operator.

Maher and Zim, which paid part of the tax assessed, appealed to the Tax Court. The Court held that the containers were part of the container ships, and repair and maintenance services were exempt by **N.J.S.A.** 54:32B-8.12, covering repair of ships and parts of ships. The tax on crane rental was affirmed. (6 N.J. Tax 513, 1984) All parties appealed.

The Appellate Division had previously reversed the determination that containers were parts of a container ship, and thus exempt from sales tax, as a part of **Hapag-Lloyd A.G. v. Director**, a similar case 8 N.J. Tax 323, on March 20, 1986. The Court then addressed Maher's arguments on other possible exemptions.

The Court found that 32B-8.11, the transportation charge exemption, did not apply because the tax was levied on repair and maintenance services, not on transportation services.

The Tax Court's determination on repair and maintenance of the chassis was affirmed, because Maher was not in the business of repairing chassis. Hence, 32B-3(b)(2)(iii) applied, and those services were exempt.

The Court reviewed the Tax Court's determination that the use of Sea-Land's cranes was not a casual sale, based on 50 occasions of use in three years. The Appellate Division reversed this, on the concept that Maher and Sea-Land had agreed to mutual use of each other's cranes when needed. While not isolated, the use was occasional, as "dictated by occasion"; and the cranes, on tracks, were available only to the two parties. The casual sales exemption under 32B-8.6 was applicable.

Finally, the Tax Court's denial of interest on Zim's refund of sales tax paid on chassis repairs was affirmed, since Zim had paid the tax voluntarily.

NOTE: N.J.S.A. 54:32B-8.12, the ship exemption, was amended effective September 11, 1980, specifically to exempt repairs to cargo containers.

New York Sales Tax Judgment Entitled To Full Faith And Credit In New Jersey Courts, Unless Entered Without Due Process Of Law—N.Y. Dept. Of Taxation v. Merritt, Inc. 105 N.J. 584-1987.

Theodore Merritt was an officer of Merritt, Inc., a New Jersey corporation doing business in New York. A New York judgment was entered against him personally for New York sales tax obligations of his company. New York sued on the judgment in a New Jersey court. The Supreme Court considered his argument that the New York judgment was entered without due process, and not entitled to full faith and credit in the New Jersey courts.

The Court held that **City of Philadelphia v. Stadler**, 164 N.J. Super. 278 (Cty. Ct. 1978) aff'd, o.b., 173 N.J. Super. 235 (App. Div. 1980), cert. den. 85 N.J. 465 (198), cert. den. 450 U.S. 997 (1981), controlled. That case, together with **Philadelphia v. Smith**, 82 N.J. 429 (1980), established the right of the City of Philadelphia to collect Philadelphia wage tax judgments, entered in Pennsylvania, through the New Jersey courts.

Prior to those cases, there was a legal theory that one sovereign state could not be required to honor the tax judgments of another sovereign state, or the civil penalty aspects of such judgments. The two **Philadelphia** cases established the doctrine that New Jersey will honor such judgments of other states, including civil penalties.

The question of whether the judgment was entered with due process of laws still remains open, in those cases and in all cases concerning full faith and credit. The evidence as to whether Merritt had received proper notice of the New York proceeding which resulted in the New York judgment is ambiguous.

The matter was remanded to the trial court to take further evidence on that point.

Manufacturer of Wall Coverings Is Subject To Sales Tax On Engraving of Rollers Used For Printing The Coverings; But Silk Screens And Parts For Silk Screens (With A Life Of Over One Year) Are Exempt—Panta-Astor Inc. v. Director, Tax Court—Dkt. ST169B-84 (August 14, 1986)

Manufacturer of wall covering appealed to the Tax Court from the Director's determination of liability for sales tax on the engraving of printing rollers used to print wall coverings; and on the purchase of silk screens and parts of the screens used in another wall covering manufacturing process.

The Tax Court based its decision on the distinction between **N.J.S.A.** 54:32B-3(b)(1), imposing tax on processing personal property furnished by an owner, not for resale by the owner; and 32B-8.13(a), exempting from sales tax the sale of production machinery and equipment, including parts with a life of more than one year, to a manufacturer.

The Court found that the rollers belonged to taxpayer, were processed by an engraver, and returned to taxpayer for use in its business. There was no purchase, and the service performed on them was taxable.

The screens, and parts for the screens, with a life of over one year, were bought and used by manufacturer in its business, and came within the 32B-8.13 exemption for production machinery and parts.

Purchase of Copper Wire by Can Manufacturers, Used To Facilitate The Welding Process In Forming Tin Cans, Not Exempt From Sales Tax Under The Chemical Catalyst Exemption, N.J.S.A. 54:32B-8.20—Phelps Dodge Industries v. Director—N.J. Tax Court, Docket 14-24-1600-85 ST, August 4, 1986.

Plaintiffs, a copper wire manufacturer and various can manufacturers contest a deficiency assessment by the Director under the Sales and Use Tax Act, affirming sales tax on sale of copper wire to the can manufacturers.

The Tax Court found that the copper wire was used in welding of tin cans, keeping clean the electrodes, and carrying away molten tin which would slow down the welding process.

The Court reviewed the cases under **N.J.S.A.** 54:32B-8.20, which provides an exemption for sale of chemicals and catalysts, which are used in a refining or chemical process, but do not become part of the finished product.

The Court held that the Sales and Use Tax Act scheme was to tax the end product, and supplies, tools and parts with a life of one year or less. Raw materials and production machinery and equipment **directly** used in manufacturing, are exempt. The wire, which is used up in the process, but does not become part of the cans, would be taxable unless exempt under **N.J.S.A.** 54:32B-8.20.

Reviewing the **Ramac** case, 64 N.J. 551 (1974), which found dynamite to be exempt when used for blasting, and other cases, the Court concluded that this was a mechanical process, rather than a refining or chemical process, and the deficiency assessment was sustained.

Violations Of The New Jersey Sales and Use Tax Act Are Subject To Punishment Under The State Tax Uniform Procedure Law, And The Code Of Criminal Justice, In Addition To The Disorderly Persons Penalties In The Sales and Use Tax Act—State v. Pescatore—213 N.J. Super. 22 (App. Div. 1986)

Defendants were indicted on charges of Third Degree theft of sales tax proceeds (**N.J.S.A.** 2C:20-9) and misapplication of entrusted property (2C:21-15); and various violations of the Sales and Use Tax Act (32B-1 to 29). The trial court, based on a New York Court of Appeals case, dismissed the indictment except for disorderly persons charged under **N.J.S.A.** 54:32B-26(b). The State appealed.

The Appellate Division held that the incorporation by reference of the State Tax Uniform Procedure Law in **N.J.S.A.** 54:32B-26(a), brings the State Tax Uniform Procedure Law (**N.J.S.A.** 54:48, 49, 50, 51A, 52 and 53) provisions covering false returns, false books and false swearing, into the Sales Tax Act. The language in 32B-26(b), providing for penalties against violators as disorderly persons, is . . . "in addition to any other penalties herein or elsewhere prescribed . . ."

The court held that "penalties" described in the Uniform Procedures Law are not limited to civil penalties; they can include criminal penalties.

The New York Court of Appeals case relied on by the trial court was not followed by that New York court itself in a later case. Further, New Jersey cases hold that specific conduct can violate more than one statute. Legislative intent controls.

The Court held that the reference to "penalties" in 32B-26 applied to all other applicable penalty statutes, in the State Tax Uniform Procedure Law, and the Title 2C, Code of Criminal Justice. The indictments were reinstated.

(Affirmed per curiam by New Jersey Supreme Court, 105 N.J. 441 (1987)).

TRANSFER INHERITANCE TAX

New Jersey CPA's May Prepare Transfer Inheritance Tax Returns For A New Jersey Estate But They Must Advise The Personal Representative That It May Be Desirable For The Return To Be Reviewed By A Qualified Attorney For Possible Legal Issues—In The Matter of The Application of The New Jersey Society Of Certified Public Accountants, 102 N.J. 231 (1986)

The New Jersey Society of Certified Public Accountants (CPA's), sought review of Opinion No. 10 of the Committee on Unauthorized Practice of Law. This opinion concluded that the preparation of a New Jersey Transfer Inheritance Tax Return for another by a non-lawyer, constituted the unlawful practice of law.

The Supreme Court found that the Attorney General in Formal Opinion No. 19, in April, 1955, had ruled that the Treasurer should refuse to accept a return prepared by any person other than an attorney, acting on behalf of the legal representative of the state. This resulted in Opinion No. 10 in 1972, and a regulation, now codified as Transfer Inheritance Tax Regulation **N.J.A.C.**

18:26-12.2. The Regulation requires preparation of the return, and negotiations regarding estate matters, by a New Jersey Attorney, or the personal representative of the estate, or an heir or other beneficiary.

In 1979, the CPA's sought review of Opinion No. 10 and the Regulation, first from the Attorney General, and on his denial from the Supreme Court.

The Court invited written comments, and held a hearing attended by Committee members, CPA's and personnel of the Division of Taxation. Briefs were filed by the Attorney General, the Bar Association and the CPA Association, and argument was heard.

The Court found that preparation of the Return by an untrained layman was against the public interest. In many cases, preparation of the return required the application of legal principles. In many other cases, CPA's could properly prepare the return.

Accordingly, the Court modified Opinion No. 10, to permit New Jersey CPA's to prepare a Return, provided that they notified the client in writing before work is begun, that review of the return by a qualified attorney may be desirable because of the possible application of legal principles.

INTERSTATE BUSES EXCISE TAX

Excise Tax on Mileage Imposed On Interstate Buses Operating In New Jersey But Not imposed on Intrastate Buses Operating On same Routes, Is An Unconstitutional Burden On Interstate Commerce. Tax Voided, But Refund Denied--Continental Trailways v. Dir., Motor Vehicles 102 N.J. 526 (1986)

Taxpayer, an interstate bus operator, challenged the autobus excise tax of 2 cents per mile over New Jersey highways, imposed by **N.J.S.A.** 48:4-20. Continental alleged that the exemption from the tax of intrastate mileage transversed in regularly scheduled passenger service provided under the authority of the Public Utilities Commission, (P.U.C.) rendered the tax an unconstitutional burden under the Interstate Commerce Clause of the United States Constitution.

The Tax Court and the Appellate Division held the excise tax unconstitutional, and ordered a refund. The Director of Motor Vehicles, the administrator of the tax, appealed directly to the Supreme Court.

The Court found that Continental paid the excise tax on its charter miles and was exempt for miles covered under P.U.C. authority of intrastate routes. There was no dispute on these points. The Court then affirmed the courts below on the unconstitutionality of the excise tax as imposed on the miles traveled as part of the interstate routes of Continental.

An earlier version of **N.J.S.A.** 48:4-20 was upheld in **Safeway Trails v. Furman,** 41 NJ 467 (1964). At that time there was a complementary tax on intrastate bus travel, which precluded discrimination against intrastate commerce. The other tax was repealed in 1972, and 48:4-20 was then amended to exclude intrastate bus travel from the tax.

The Court held that the tax discriminated against intrastate commerce, and favored local interests to the disadvantage of interstate business. Even though the reason for repeal of the tax on local bus passenger service was that it was vital and financially ailing, the effect was to impose an unconstitutional burden on interstate service. The State could help local service by means of a subsidy, which would not result in burdening the interstate service for the benefit of the local service. Although the burden on interstate service is small, this is not relevant; it is the discrimination itself which is improper as set forth in a line of United States Supreme Court cases.

The court then held that no refund could be paid. The tax was voluntarily paid, and the bus excise tax law contains no authority for refund. The State Tax Uniform Procedure Law, **N.J.S.A.** 54:48-1 to 52-4 provides for refund of taxes administered by the Director, Division of Taxation, but this tax is administered by the Director of Motor Vehicles.

The judgment holding the tax unconstitutional was affirmed and the judgment for a refund to plaintiff was reversed. One justice dissented on the issue of constitutionality of the tax, and two others would have allowed the refund.

APPENDIX 1

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NEW JERSEY EFFECTIVE PROPERTY TAX RATES BY MUNICIPALITY 1985-1987

	EFFECTIVE TAX RATES		
County and District	1987	1986	1985
ATLANTIC COUNTY			
Absecon City	$2.28	$2.24	$2.23
Atlantic City	1.94	2.02	2.03
Brigantine City	1.59	1.45	1.39
Buena Boro	2.39	2.45	2.44
Buena Vista Twp.	1.84	1.87	1.97
Corbin City	2.07	2.60	1.75
Egg Harbor City	3.29	3.32	3.47
Egg Harbor Twp.	1.74	1.87	1.87
Estelle Manor City	1.88	1.95	1.96
Folsom Boro	2.31	2.23	2.06
Galloway Twp.	2.30	2.12	2.07
Hamilton Twp.	2.28	2.10	2.06
Hammonton Town	2.40	2.32	2.36
Linwood City	2.60	2.57	2.55
Longport Boro	1.09	1.12	1.01
Margate City	1.52	1.56	1.50
Mullica Twp.	2.61	2.60	2.51
Northfield City	2.48	2.58	2.64
Pleasantville City	3.16	3.16	3.02
Port Republic City	2.46	2.01	1.97
Somers Point City	2.18	2.29	2.30
Ventnor City	1.68	1.63	1.60
Weymouth Twp.	2.63	2.43	2.18
BERGEN COUNTY			
Allendale Boro	$2.04	$2.33	$2.47
Alpine Boro	.80	.99	1.02
Bergenfield Boro	2.54	2.74	2.97
Bogota Boro	2.63	2.77	2.96
Carlstadt Boro	1.10	1.27	1.35
Cliffside Park Boro	1.59	1.85	2.04
Closter Boro	2.06	2.29	2.51
Cresskill Boro	1.93	2.06	2.29
Demarest Boro	1.92	2.17	2.41
Dumont Boro	2.52	2.73	2.92
East Rutherford Boro	1.28	1.37	1.50
Edgewater Boro	1.37	1.61	1.85
Elmwood Park Boro	1.56	1.73	1.93
Emerson Boro	2.17	2.46	2.55
Englewood City	2.62	3.11	3.39
Englewood Cliffs Boro	.98	.98	1.23
Fair Lawn Boro	1.91	2.06	2.21
Fairview Boro	2.15	2.30	2.38
Fort Lee Boro	1.50	1.80	1.82
Franklin Lakes Boro	1.32	1.47	1.57
Garfield City	2.02	2.27	2.31
BERGEN COUTNY (continued)			
Glen Rock Boro	2.10	2.37	2.59
Hackensack City	2.33	2.74	2.98
Harrington Park Boro	2.28	2.45	2.55
Hasbrouck Heights Boro	1.86	2.13	2.29
Haworth Boro	1.96	2.06	2.29
Hillsdale Boro	2.28	2.51	2.71
Hohokus Boro	1.65	1.73	1.91
Leonia Boro	2.06	2.64	2.95
Little Ferry Boro	1.88	1.98	2.30
Lodi Boro	2.27	2.57	2.80
Lyndhurst Twp.	1.59	1.79	2.00
Mahwah Twp.	1.44	1.86	1.98
Maywood Boro	1.65	2.01	2.27
Midland Park Boro	2.02	2.21	2.28
Montvale Boro	1.53	1.89	1.97
Moonachie Boro	1.03	1.13	1.31
New Milford Boro	2.04	2.33	2.63
North Arlington Boro	1.77	2.02	2.28
Northvale Boro	2.06	2.14	2.19
Norwood Boro	1.79	1.97	2.27
Oakland Boro	2.24	2.57	2.69
Old Tappan Boro	1.60	1.79	1.95
Oradell Boro	1.81	2.01	2.15
Palisades Park Boro	1.80	2.04	2.29
Paramus Boro	1.44	1.63	1.80
Park Ridge Boro	2.21	2.37	2.70
Ramsey Boro	2.05	2.30	2.49
Ridgefield Boro	.81	.82	.74
Ridgefield Park Village	2.17	2.63	2.80
Ridgewood Village	2.38	2.55	2.83
River Edge Boro	2.10	2.29	2.46
River Vale Twp.	1.97	2.41	2.64
Rochelle Park Twp.	1.44	1.65	1.69
Rockleigh Boro	.68	.79	.82
Rutherford Boro	2.35	2.60	2.80
Saddle Brook Twp.	1.59	1.69	1.72
Saddle River Boro	.85	.95	1.07
South Hackensack	1.53	1.77	1.73
Teaneck Twp.	2.55	2.86	3.11
Tenafly Boro	1.99	2.19	2.44
Teterboro Boro	.74	.77	.99
Upper Saddle River Boro	1.63	1.79	1.96
Waldwick Boro	2.07	2.32	2.53
Wallington Boro	1.77	1.96	2.06
Washington Twp.	1.91	2.21	2.42
Westwood Boro	1.87	2.08	2.25
Woodcliff Lake Boro	1.90	2.02	2.23
Wood-Ridge Boro	1.75	1.74	1.97
Wyckoff Twp.	1.70	1.93	2.08

	EFFECTIVE TAX RATES		
County and District	1987	1986	1985
BURLINGTON COUNTY			
Bass River Twp.	$2.41	$2.46	$2.40
Beverly City	3.06	2.89	2.67
Bordentown City	2.69	2.70	2.54
Bordentown Twp.	2.65	2.73	2.73
Burlington City	1.64	1.43	1.37
Burlington Twp.	2.22	2.22	2.35
Chesterfield Twp.	2.11	2.20	2.28
Cinnaminson Twp.	2.44	2.45	2.36
Delanco Twp.	2.46	2.41	2.49
Delran Twp.	2.45	2.43	2.42
Eastampton Twp.	2.72	2.78	2.79
Edgewater Park Twp.	2.67	2.60	2.48
Evesham Twp.	1.99	2.08	2.17
Fieldsboro	2.74	2.29	1.83
Florence Twp.	2.39	2.53	2.54
Hainesport Twp.	2.66	2.78	2.70
Lumberton Twp.	2.42	2.56	2.30
Mansfield Twp.	1.82	1.90	1.82
Maple Shade Twp.	2.57	2.57	2.55
Medford Twp.	2.22	2.24	2.29
Medford Lakes Boro	2.52	2.53	2.43
Moorestown Twp.	2.29	2.35	2.42
Mount Holly Twp.	3.22	2.84	2.82
Mount Laurel Twp.	2.10	2.12	2.19
New Hanover Twp.	2.09	2.25	2.30
North Hanover Twp.	1.39	1.44	1.52
Palmyra Boro	2.67	2.51	2.51
Pemberton Boro	2.54	2.75	2.91
Pemberton Twp.	2.48	2.37	2.45
Riverside Twp.	2.23	2.24	2.27
Riverton Boro	2.47	2.48	2.54
Shamong Twp.	2.47	2.52	2.37
Southampton Twp.	1.84	1.87	1.77
Springfield Twp.	2.00	2.12	2.10
Tabernacle Twp.	2.14	2.22	2.28
Washington Twp.	2.46	2.57	1.99
Westampton Twp.	2.64	2.63	2.62
Willingboro Twp.	3.02	3.12	3.04
Woodland Twp.	2.55	2.33	2.23
Wrightstown Boro	2.51	2.48	2.42
CAMDEN COUNTY			
Audubon Boro	$3.31	$3.25	$3.14
Audubon Park Boro	5.99	5.51	6.46
Barrington Boro	3.47	3.42	3.21
Bellmawr Boro	3.21	3.18	3.35
Berlin Boro	3.04	2.97	3.09
Berlin Twp.	3.15	3.13	3.33
Brooklawn Boro	3.30	3.27	3.11
Camden City	5.86	5.89	6.39
Cherry Hill	3.02	2.96	3.15
Chesilhurst Boro	3.90	3.95	3.32
Clementon Boro	3.63	3.31	3.30
Collingswood Boro	3.26	3.20	3.25
Gibbsboro Boro	2.93	2.76	2.73
Gloucester City	3.18	3.05	2.81
Gloucester Twp.	3.36	3.33	3.16

	EFFECTIVE TAX RATES		
County and District	1987	1986	1985
CAMDEN COUNTY (continued)			
Haddon Twp.	3.05	3.16	3.09
Haddonfield Boro	2.93	2.89	2.92
Haddon Heights Boro	3.27	3.21	3.17
Hi-Nella Boro	3.48	2.74	2.67
Laurel Springs Boro	3.45	3.34	3.18
Lawnside Boro	3.46	3.44	3.39
Lindenwold Boro	3.60	3.33	3.23
Magnolia Boro	3.40	3.43	3.41
Merchantville Boro	3.42	3.26	3.44
Mt. Ephraim Boro	3.40	3.27	2.87
Oaklyn Boro	3.17	3.26	3.23
Pennsauken Twp.	3.00	2.97	2.95
Pine Hill Boro	3.77	3.58	3.38
Pine Valley Boro	2.46	2.16	2.24
Runnemede Boro	3.25	3.12	3.07
Somerdale Boro	3.16	3.36	3.32
Stratford Boro	2.88	2.77	2.84
Tavistock Boro	1.57	1.51	1.47
Voorhees Twp.	2.84	2.59	2.63
Waterford Twp.	3.65	3.50	3.37
Winslow Twp.	2.88	2.76	2.52
Woodlynne Boro	4.40	4.50	4.13
CAPE MAY COUNTY			
Avalon Boro	$1.01	$ .96	$ .93
Cape May City	1.67	1.74	1.76
Cape May Point Boro	.96	.99	.89
Dennis Twp.	1.61	1.91	1.87
Lower Twp.	2.05	2.05	2.04
Middle Twp.	2.04	2.10	2.25
North Wildwood City	2.12	1.86	1.78
Ocean City	1.54	1.51	1.42
Sea Isle City	1.47	1.43	1.27
Stone Harbor Boro	.96	.99	.98
Upper Twp.	1.20	.92	.89
West Cape May Boro	1.85	1.85	1.84
West Wildwood Boro	2.09	2.03	1.94
Wildwood City	2.72	2.53	2.31
Wildwood Crest Boro	1.53	1.50	1.39
Woodbine Boro	2.40	2.66	2.63
CUMBERLAND COUNTY			
Bridgeton City	$3.71	$3.77	$3.83
Commercial Twp.	2.89	2.82	2.49
Deerfield Twp.	2.76	2.66	2.58
Downe Twp.	2.62	2.65	2.81
Fairfield Twp.	2.66	2.31	2.34
Greenwich Twp.	2.68	2.57	2.64
Hopewell Twp.	2.61	2.57	2.66
Lawrence Twp.	2.97	2.97	2.91
Maurice River Twp.	3.18	3.09	3.06
Millville City	3.10	3.05	2.95
Shiloh Boro	2.83	2.86	2.75
Stow Creek Twp.	2.47	2.44	2.47

County and District	EFFECTIVE TAX RATES 1987	1986	1985
CUMBERLAND COUNTY (continued)			
Upper Deerfield Twp.	2.24	2.26	2.26
Vineland City	2.82	2.90	2.96
ESSEX COUNTY			
Belleville Twon	$3.15	$3.63	$3.51
Bloomfield Town	3.09	3.59	3.63
Caldwell Boro	2.83	3.28	3.30
Cedar Grove Twp.	2.35	2.52	2.50
East Orange City	5.85	6.91	7.55
Essex Fells Twp.	1.96	2.24	2.26
Fairfield Twp.	2.07	2.36	2.37
Glen Ridge Boro Twp.	3.24	3.75	3.87
Irvington Twp.	4.48	4.89	4.41
Livingston Twp.	2.13	2.35	2.31
Maplewood Twp.	3.26	3.69	3.72
Millburn Twp.	2.03	2.31	2.24
Montclair Twp.	3.00	3.52	3.68
Newark City	4.20	4.75	4.92
North Caldwell Twp.	2.30	2.76	2.62
Nutley Twp.	2.92	3.38	3.39
Orange City Twp.	4.62	5.48	5.19
Roseland Boro	2.18	2.34	2.24
South Orange Village Twp.	3.59	4.06	4.11
Verona Twp.	2.64	3.16	3.20
West Caldwell Twp.	2.64	2.97	2.87
West Orange	3.05	3.51	3.48
GLOUCESTER COUNTY			
Clayton Boro	$3.02	$2.71	$2.77
Deptford Twp.	2.91	2.85	2.77
East Greenwich Twp.	2.24	2.13	2.13
Elk Twp.	2.68	2.40	2.19
Franklin Twp.	2.52	2.40	2.36
Glassboro Boro	3.07	3.12	3.06
Greenwich Twp.	1.78	1.67	1.59
Harrison Twp.	2.57	2.57	2.40
Logan Twp.	2.47	2.19	2.11
Mantua Twp.	2.93	2.91	2.66
Monroe Twp.	2.63	2.55	2.62
National Park Boro	3.02	2.91	2.88
Newfield Boro	2.71	2.79	2.55
Paulsboro Boro	3.03	2.92	2.55
Pitman Boro	2.75	2.73	2.70
South Harrison Twp.	2.74	2.53	2.29
Swedesboro Boro	2.63	2.48	2.26
Washington Twp.	2.54	2.52	2.38
Wenonah Boro	2.89	2.88	2.88
West Deptford Twp.	2.61	2.30	2.34
Westville Boro	2.91	2.76	2.75
Woodbury City	2.81	2.74	2.55
Woodbury Heights Boro	2.90	2.75	2.56
Woolwich Twp.	2.66	2.39	2.26

County and District	EFFECTIVE TAX RATES 1987	1986	1985
HUDSON COUNTY			
Bayonne City	$2.89	$3.51	$3.81
East Newark Boro	2.73	2.73	2.82
Guttenberg Town	2.07	2.21	2.38
Harrison Town	2.65	2.56	2.54
Hoboken City	2.92	3.38	3.40
Jersey City City	4.22	5.07	4.95
Kearny Town	2.58	2.67	2.61
North Bergen Twp.	3.19	3.87	4.86
Secaucus Town	2.27	2.38	2.39
Union City City	4.12	5.48	5.04
Weehawken Twp.	2.72	2.73	3.33
West New York Town	3.84	4.80	5.21
HUNTERDON COUNTY			
Alexandria Twp.	$2.02	$2.15	$2.18
Bethlehem Twp.	2.23	2.30	2.34
Bloomsbury Boro	2.41	2.30	2.17
Califon Boro	2.47	2.63	2.59
Clinton Town	2.44	2.72	2.71
Clinton Twp.	2.01	2.11	2.09
Delaware Twp.	2.38	2.12	2.13
East Amwell Twp.	1.89	2.00	1.91
Flemington	2.32	2.33	2.46
Franklin Twp.	2.01	2.08	1.93
Frenchtown Boro	2.69	2.54	2.39
Glen Gardner Boro	2.16	2.69	2.68
Hampton Boro	2.71	2.91	2.81
High Bridge Boro	2.45	2.56	2.42
Holland Twp.	.83	.68	.69
Kingwood Twp.	2.27	2.03	2.07
Lambertville City	1.83	1.91	2.15
Lebanon Boro	2.15	2.41	2.32
Lebanon Twp.	1.52	1.69	1.38
Milford Boro	2.42	1.94	1.93
Raritan Twp.	2.10	2.31	2.20
Readington Twp.	1.86	1.96	2.11
Stockton Boro	2.16	2.47	2.29
Tewksbury Twp.	1.95	2.10	2.19
Union Twp.	1.95	1.97	1.91
West Amwell Twp.	1.90	2.18	2.39
MERCER COUNTY			
East Windsor Twp.	$2.65	$2.83	$2.80
Ewing Twp.	2.55	2.70	2.65
Hamilton Twp.	2.50	2.74	2.62
Hightstown Boro	2.80	3.16	3.14
Hopewell Boro	2.02	2.11	2.26
Hopewell Twp.	1.93	2.06	2.13
Lawrence Twp.	2.08	2.28	2.25
Pennington Boro	1.88	2.14	2.22
Princeton Boro	1.79	2.07	2.09
Princeton Twp.	1.79	1.94	2.02
Trenton City	4.40	4.85	5.02
Washington Twp.	1.92	1.90	2.06
West Windsor Twp.	2.21	2.22	2.30

MIDDLESEX COUNTY

County and District	EFFECTIVE TAX RATES 1987	1986	1985
Carteret Boro	$2.22	$2.31	$2.37
Cranbury Twp.	1.66	1.78	1.68
Dunellen Boro	2.08	2.35	2.62
East Brunswick Twp.	2.26	2.52	2.69
Edison Twp.	1.60	1.87	1.98
Helmetta Boro	2.60	2.79	2.19
Highland Park Boro	2.66	3.00	3.09
Jamesburg Boro	2.41	2.72	2.77
Metuchen Boro	2.24	2.54	2.71
Middlesex Boro	2.45	2.78	2.66
Milltown Boro	1.99	2.15	2.24
Monroe Twp.	1.50	1.82	1.88
New Brunswick City	3.33	3.09	3.19
North Brunswick Twp.	1.68	1.92	1.94
Old Bridge Twp.	2.55	2.81	2.84
Perth Amboy City	2.28	2.41	2.42
Piscataway Twp.	1.96	2.19	2.32
Plainsboro Twp.	1.79	1.76	1.83
Sayreville Boro	1.53	1.73	1.83
South Amboy City	1.97	1.87	1.98
South Brunswick Twp.	1.72	2.14	2.18
South Plainfield Boro	2.03	2.25	2.40
South River Boro	2.73	2.99	3.16
Spotswood Boro	2.20	2.67	2.78
Woodbridge Twp.	1.86	2.06	2.06

MONMOUTH COUNTY

County and District	EFFECTIVE TAX RATES 1987	1986	1985
Aberdeen Twp.	$2.44	$2.74	$2.88
Allenhurst Boro	1.31	1.28	1.19
Allentown Boro	2.65	2.86	3.00
Asbury Park City	4.75	5.10	5.63
Atlantic Highlands	2.75	2.66	2.85
Avon-By-the-Sea Boro	1.70	1.83	1.96
Belmar Boro	2.15	2.10	2.21
Bradley Beach Boro	2.92	3.13	3.12
Brielle Boro	2.01	2.01	2.03
Colts Neck Twp.	1.60	1.78	1.95
Deal Boro	1.19	1.32	1.27
Eatontown Boro	2.29	2.63	2.63
Englishtown Boro	2.27	2.45	2.70
Fair Haven Boro	2.30	2.58	2.64
Farmingdale Boro	2.36	2.62	2.72
Freehold Boro	2.27	2.47	2.62
Freehold Twp.	2.20	2.33	2.37
Hazlet Twp.	2.26	2.41	2.59
Highlands Boro	2.51	2.60	2.78
Holmdel Twp.	1.87	1.80	1.78
Howell Twp.	2.05	2.25	2.30
Interlaken Boro	1.65	1.73	1.58
Keansburg Boro	2.88	3.16	3.24
Keyport Boro	2.60	2.67	2.76
Little Silver Boro	2.33	2.52	2.62
Loch Arbour Village	2.84	3.08	3.11
Long Branch City	2.68	2.89	2.99
Manalapan Twp.	2.22	2.39	2.37
Manasquan Boro	1.73	1.76	1.67
Marlboro Twp.	2.16	2.24	2.32

MONMOUTH COUNTY (continued)

County and District	EFFECTIVE TAX RATES 1987	1986	1985
Matawan Boro	2.50	2.80	2.89
Middletown Twp	2.42	2.36	2.35
Millstone Twp.	1.90	2.06	2.13
Monmouth Beach Boro	[illegible]	2.01	2.05
Neptune Twp.	2.45	2.61	2.61
Neptune City Boro	2.70	2.70	2.53
Ocean Twp.	2.30	2.53	2.72
Oceanport Boro	2.03	2.20	2.36
Red Bank Boro	2.61	2.76	2.88
Roosevelt Boro	2.87	2.90	2.99
Rumson Boro	2.06	2.28	2.28
Sea Bright Boro	2.10	2.37	2.23
Sea Girt Boro	1.24	1.33	1.43
Shrewsbury Boro	2.53	2.51	2.73
Shrewsbury Twp.	3.26	4.99	5.49
South Belmar Boro	2.83	2.69	2.92
Spring Lake Boro	1.31	1.38	1.52
Spring Lake Heights	1.77	1.91	2.13
Tinton Falls Boro	2.36	2.50	2.87
Union Beach Boro	2.43	2.72	2.95
Upper Freehold Twp.	1.97	2.11	2.21
Wall Twp.	1.89	2.01	2.14
West Long Branch Boro	2.10	2.29	2.29

MORRIS COUNTY

County and District	EFFECTIVE TAX RATES 1987	1986	1985
Boonton Town	$1.98	$2.21	$2.36
Boonton Twp.	1.29	1.38	1.56
Butler Boro	1.99	2.40	2.54
Chatham Boro	1.67	1.87	1.97
Chatham Twp.	1.58	1.77	1.91
Chester Boro	1.83	2.14	2.44
Chester Twp.	1.80	2.06	2.35
Denville Twp.	1.65	1.86	2.08
Dover Town	2.10	2.25	2.39
East Hanover Twp.	1.34	1.28	1.43
Florham Park Boro	1.07	1.26	1.31
Hanover Twp.	1.20	1.32	1.36
Harding Twp.	.77	.86	1.00
Jefferson Twp.	1.87	2.10	2.21
Kinnelon Boro	1.90	2.16	2.26
Lincoln Park Boro	1.92	2.18	2.40
Madison Boro	1.64	1.76	1.91
Mendham Boro	1.61	1.84	2.03
Mendham Twp.	1.64	1.78	2.06
Mine Hill Twp.	1.96	2.28	2.59
Montville Twp.	1.47	1.61	1.87
Morris Twp.	1.39	1.55	1.72
Morris Plains Boro	1.66	1.90	1.93
Morristown Town	1.77	2.15	2.31
Mountain Lakes Boro	2.19	2.40	2.66
Mount Arlington Boro	2.22	2.33	2.49
Mount Olive Twp.	2.02	2.13	2.39
Netcong Boro	2.10	2.22	2.63
Par-Troy Hills Twp.	1.49	1.84	1.90
Passaic Twp.	1.66	1.98	1.95
Pequannock Twp.	1.95	2.26	2.44
Randolph Twp.	1.97	2.22	2.45

	EFFECTIVE TAX RATES		
County and District	1987	1986	1985
MORRIS COUNTY (continued)			
Riverdale Boro	1.89	2.21	2.48
Rockaway Boro	1.82	2.06	2.23
Rockaway Twp.	2.07	2.33	2.47
Roxbury Twp.	1.86	2.09	2.24
Victory Gardens Boro	1.64	2.00	2.46
Washington Twp.	2.03	2.11	2.14
Wharton Boro	2.06	2.31	2.37
OCEAN COUNTY			
Barnegat Twp.	$2.63	$2.75	$2.69
Barnegat Light Boro	.91	.99	.94
Bay Head Boro	1.20	1.29	1.31
Beach Haven Boro	1.20	1.24	1.25
Beachwood Boro	2.59	2.73	2.63
Berkeley Twp.	1.75	1.89	1.92
Brick Twp.	1.98	1.99	2.10
Dover Twp.	2.37	2.48	2.47
Eagleswood Twp.	2.20	2.04	2.26
Harvey Cedars Boro	1.04	1.13	1.08
Island Heights Boro	2.14	2.32	2.36
Jackson Twp.	2.73	2.73	2.79
Lacey Twp.	1.57	1.59	1.58
Lakehurst Boro	3.53	3.67	3.29
Lakewood Twp.	2.56	2.84	2.98
Lavallette Boro	1.14	1.20	1.25
Little Egg Harbor Twp.	2.58	2.57	2.56
Long Beach Twp.	1.04	1.05	.98
Manchester Twp.	2.01	1.95	1.82
Mantoloking Boro	.77	.77	.80
Ocean Twp.	2.63	2.54	2.34
Ocean Gate Boro	2.41	2.39	2.37
Pine Beach Boro	2.53	2.61	2.57
Plumsted Twp.	2.19	2.18	2.10
Pt. Pleasant Boro	2.03	2.10	2.14
Pt. Pleasant Beach Boro	1.76	1.70	1.70
Seaside Heights Boro	1.74	1.72	1.66
Seaside Park Boro	1.67	1.70	1.67
Ship Bottom Boro	1.20	1.23	1.19
South Toms River Boro	2.54	2.97	2.67
Stafford Twp.	1.76	1.80	1.72
Surf City Boro	1.07	1.13	1.02
Tuckerton Boro	2.46	2.74	2.43
PASSAIC COUNTY			
Bloomingdale Boro	$2.75	$2.85	$2.96
Clifton City	1.89	1.94	1.99
Haledon Boro	2.62	3.02	2.47
Hawthorne Boro	2.12	2.28	2.35
Little Falls Twp.	1.75	1.91	1.98
North Haledon Boro	2.31	2.27	2.30
Passaic City	3.68	3.74	4.04
Paterson City	3.71	3.91	4.25
Pompton Lakes Boro	2.47	2.70	2.83
Prospect Park Boro	2.43	2.63	2.58

	EFFECTIVE TAX RATES		
County and District	1987	1986	1985
PASSAIC COUNTY (continued)			
Ringwood Boro	2.95	3.01	2.93
Totowa Boro	1.72	1.69	1.65
Wanaque Boro	2.58	2.63	2.60
Wayne Twp.	2.28	2.37	2.41
West Milford Twp.	2.61	2.71	3.05
West Paterson Boro	2.07	2.12	2.23
SALEM COUNTY			
Alloway Twp.	$2.36	$2.31	$2.20
Carneys Point Twp.	2.62	2.69	2.62
Elmer Boro	2.21	2.56	2.40
Elsinboro Twp.	2.36	2.27	2.03
Lower Alloways Creek	.88	.87	.79
Mannington Twp.	2.15	2.48	2.33
Oldmans Twp.	2.83	2.58	2.36
Penns Grove Boro	3.81	3.67	3.41
Pennsville Twp.	2.06	2.12	2.01
Pilesgrove Twp.	2.06	2.14	2.13
Pittsgrove Twp.	2.24	2.19	2.08
Quinton Twp.	2.18	2.30	2.27
Salem City	2.87	2.76	2.90
Upper Pittsgrove Twp.	2.19	2.24	2.05
Woodstown Boro	2.83	2.94	2.89
SOMERSET COUNTY			
Bedminster Twp.	$1.23	$1.23	$1.19
Bernards Twp.	1.77	1.88	2.11
Bernardsville Boro	1.64	1.69	1.81
Bound Brook Boro	2.41	2.54	2.57
Branchburg Twp.	1.78	1.97	2.08
Bridgewater Twp.	1.86	2.14	2.33
Far Hills Boro	1.26	1.43	1.51
Franklin Twp.	2.12	2.29	2.43
Green Brook Twp.	1.99	2.26	2.35
Hillsborough Twp.	2.03	2.21	2.33
Manville Boro	2.28	2.53	2.66
Millstone Boro	1.77	1.72	1.75
Montgomery Twp.	1.95	2.03	1.98
North Plainfield Boro	2.68	2.88	2.92
Peapack-Gladstone Boro	1.11	1.14	1.26
Raritan Boro	2.31	2.56	2.57
Rocky Hill Boro	1.33	1.32	1.32
Somerville Boro	2.50	2.77	2.96
South Bound Brook Boro	2.55	2.65	2.73
Warren Twp.	1.66	1.82	2.00
Watchung Boro	1.66	1.71	1.85
SUSSEX COUNTY			
Andover Boro	$2.27	$2.16	$2.09
Andover Twp.	2.41	2.42	2.56

County and District	EFFECTIVE TAX RATES 1987	1986	1985
SUSSEX COUNTY (continued)			
Branchville Boro	1.64	1.67	1.94
Byram Twp.	2.52	2.64	2.69
Frankford Twp.	2.53	2.51	2.53
Franklin Boro	3.10	3.31	3.09
Fredon Twp.	2.43	2.43	2.57
Green Twp.	2.48	2.33	2.49
Hamburg Boro	2.68	2.62	2.79
Hampton Twp.	2.40	2.48	2.52
Hardyston Twp.	2.89	2.81	2.75
Hopatcong Boro	2.59	2.81	2.68
Lafayette Twp.	2.59	2.43	2.51
Montague Twp.	2.02	1.84	1.74
Newton Town	2.24	2.31	2.40
Ogdensburg Boro	3.15	2.91	3.05
Sandyston Twp.	1.97	2.05	2.09
Sparta Twp.	2.39	2.43	2.55
Stanhope Boro	2.98	2.81	2.78
Stillwater Twp.	2.46	2.51	2.59
Sussex Boro	2.89	2.57	2.52
Vernon Twp.	2.30	2.28	2.41
Walpack Twp.	.67	.59	.59
Wantage Twp.	2.52	2.50	2.42
UNION COUNTY			
Berkley Heights Twp.	$1.98	$2.00	$2.09
Clark Twp.	2.06	2.27	2.31
Cranford Twp.	2.29	2.54	2.67
Elizabeth City	2.64	2.96	3.13
Fanwood Boro	2.51	2.83	2.92
Garwood Boro	2.42	2.58	2.62
Hillside Twp.	2.86	3.12	3.10
Kenilworth Boro	1.98	2.08	2.01
Linden City	1.57	1.68	1.49
Mountainside Boro	1.86	2.05	2.09
New Providence Boro	2.13	2.36	2.62

County and District	EFFECTIVE TAX RATES 1987	1986	1985
UNION COUNTY (continued)			
Plainfield City	2.95	3.39	3.56
Rahway City	2.81	2.99	3.06
Roselle Boro	3.10	3.29	3.31
Roselle Park Boro	2.84	3.07	3.04
Scotch Plains Twp.	2.25	2.51	2.70
Springfield Twp.	2.14	2.34	2.37
Summit City	1.76	1.93	2.00
Union Twp.	2.09	2.20	2.32
Westfield Town	2.21	2.43	2.49
Winfield Twp.	10.91	10.40	10.25
WARREN COUNTY			
Allamuchy Twp.	$2.02	$1.92	$1.88
Alpha Boro	2.37	2.66	2.28
Belvidere Town	2.85	3.15	2.86
Blairstown Twp.	.90	.90	.72
Franklin Twp.	2.20	2.22	2.17
Frelinghuysen Twp.	2.37	2.26	2.14
Greenwich Twp.	2.60	2.51	2.16
Hackettstown Town	2.60	2.71	2.63
Hardwick Twp.	2.56	2.48	2.22
Harmony Twp.	2.29	2.26	2.15
Hope Twp.	2.37	2.65	2.26
Independece Twp.	2.27	2.38	2.26
Knowlton Twp.	2.60	2.50	2.27
Liberty Twp.	2.52	2.46	2.49
Lopatcong Twp.	2.25	2.53	2.31
Mansfield Twp.	2.33	2.40	2.23
Oxford Twp.	2.71	2.94	2.71
Pahaquarry Twp.	3.54	3.71	2.76
Phillipsburg Town	2.89	3.06	2.79
Pohatcong Twp.	2.24	2.34	2.18
Washington Boro	3.03	3.16	3.01
Washington Twp.	2.39	2.51	2.36
White Twp.	1.95	2.00	1.98

NOTE: The effective tax rate is the tax rate which would apply if the property taxed were assessed at true value. Because New Jersey defines true value as market value, and conducts a statistically designed sales ratio program in order to calculate state promulgated equalization ratios, the effective property tax rate for New Jersey municipalities is the general tax rate multiplied by the equalization ratio.

TAX COURT OF NEW JERSEY

The Tax Court of New Jersey is a trial court and is part of the Judiciary. In general, it hears cases contesting State and local property tax assessments.

Hon. Lawrence L. Lasser, Presiding Judge—Justice Complex, Trenton, N.J. 08625

Hon. Michael A. Andrew, Jr.—Justice Complex, Trenton, N.J. 08625

Hon. David E. Crabtree—Hall of Records, Newark, N.J. 07102

Hon. John J. Hopkins—Hall of Records, Newark, N.J. 07102

Hon. Anthony M. Lario—Camden County Hall of Justice, Camden, N.J. 08103

Hon. Marvin N. Rimm—Atlantic County Civil Courts Bldg., 1201 Bacharach Boulevard, Atlantic City, N.J. 08401-4526

Tax Court Judges temporarily assigned to the Superior Court

Hon. John F. Evers—Passaic County Court House Annex, Paterson, N.J. 07505

Hon. Roger M. Kahn—Bergen County Court House, Hackensack, N.J. 07601

Hon. Peter Pizzuto—Middlesex County Court House, New Brunswick, N.J. 08903

Wesley R. LaBar, Clerk

Mailing address of Office of the Clerk of the Tax Court
CN 972
Trenton, N.J. 08625

Office address of Office of the Clerk of the Tax Court
Justice Complex
25 Market Street
Trenton, N.J. 08625

Telephone (609) 292-5082

COUNTY BOARDS OF TAXATION—1987
(Including Term of Office)

	ATLANTIC COUNTY BOARD OF TAXATION
President	(85) John Rogge (88), (81) C. Herbert Hyman (84 Holdover), (86) Paul Pullia (89)
Co. Tax Admin.	Edward Schminke, 1333 Atlantic Avenue—3rd Floor, Atlantic City, NJ 08401 Tele: (609) 345-6700—Ext. 2265
	BERGEN COUNTY BOARD OF TAXATION
President	(83) Arnold Schwab (88), (86) William E. DeGise (91), (80) Joan Murray (84 Holdover), (86) Matthew DiChiara (90), (87) Robert Burns (92)
Co. Tax Admin.	Dante Leodori, 123 Hudson Street, Hackensack, NJ 07601 Tele: (201) 646-3183
	BURLINGTON COUNTY BOARD OF TAXATION
President	(78) Samuel P. Alloway, Jr. (82 Holdover), (80) Earl D. Emmons (84 Holdover), (84) John L. Aloi (89)
Co. Tax Admin.	Samuel O. Paglione, 49 Rancocas Road, Mt. Holly, NJ 08060 Tele: (609) 265-5056
	CAMDEN COUNTY BOARD OF TAXATION
President	(85) Victor T. Kolton (88), (83) Joseph J. Grassi, Jr. (86), (84) Benjamin G. Vukicevich (87)
Co. Tax Admin.	Martin Blaskey, Camden County Administration Building, 600 Market Street, Camden, NJ 08101 Tele: (609) 757-6750
	CAPE MAY COUNTY BOARD OF TAXATION
President	(85) Philip F. Judyski (88), (86) Joseph A. DeFranco (89), (84) Stewart F. Kay (87)
Co. Tax Admin.	G. Raymond Brown, III, Central Mail Room, DN 303, Cape May Court House, NJ 08210 Tele: (609) 465-1000—Ext. 1030
	CUMBERLAND COUNTY BOARD OF TAXATION
President	(83) Dale F. Kipers (88), (74) Robert H. Weber (89), (85) M. Jay Einstein (87)
Co. Tax Admin.	Keron D. Chance, Court House, Bridgeton, NJ 08302 Tele: (609) 451-8000
	ESSEX COUNTY BOARD OF TAXATION
President	(86) O. Vincent McNany (91), (82) Stanley J. Gulkin (87), (84) Joan C. Durkin (89), (86) John P. Collins (88), (86) Robert A. Gaccione (90)
Co. Tax Admin.	George E. McCormick, 100 South Grove Street, East Orange, NJ 07018 Tele: (201) 673-2344

GLOUCESTER COUNTY BOARD OF TAXATION

President	(84) Rudolph Marcucci (87), (85) Jacqueline Clark (88), (86) Edith Patterson (89)
Co. Tax Admin.	Doloris R. Lindsay, 108 Euclid Street, P.O. Box 652, Woodbury, NJ 08096 Tele: (609) 853-3749

HUDSON COUNTY BOARD OF TAXATION

President	(85) Edna Calabrese (88), (78) Rosalie D'Alessandro (84 Holdover), (86) Thomas Higgins (91), (85) Marita Borzaga (90), (85) William Connelly (88)
Co. Tax Admin.	Stanley P. Kosakowski, Administration Building, 595 Newark Avenue, Jersey City, NJ 07306 Tele: (201) 795-6588

HUNTERDON COUNTY BOARD OF TAXATION

President	(85) Adam Siodlowski (88), (84) Nancie C. Hunt (87), (83) Mildred Lambert (86)
Co. Tax Admin.	Robert G. Housedorf, Hall of Records, Main Street, Flemington, NJ 08822 Tele: (201) 788-1173

MERCER COUNTY BOARD OF TAXATION

President	(85) Rick Kline (88), (84) Norbert Donelly (87), (86) Joseph Samarone (89)
Co. Tax Admin.	Martin M. Guhl, Mercer County Administration Building, P.O. Box 8068, Trenton, NJ 08650 Tele: (609) 989-6704

MIDDLESEX COUNTY BOARD OF TAXATION

President	(83) Barbara J. Gallagher (88), (81) Franklin F. Murphy (Holdover)
Co. Tax Admin.	Mrs. Angela Szymanski, 41 Bayard Street, P.O. Box 871, New Brunswick, NJ 08903 Tele: (201) 745-3350

MONMOUTH COUNTY BOARD OF TAXATION

President	(85) John C. Conover (87), (85) Prospero DeBona (86), (85) Beverly J. Scarano (88)
Co. Tax Admin.	Gilberto Melendez, Hall of Records, East Main Street, Freehold, NJ 07728 Tele: (201) 431-7403

MORRIS COUNTY BOARD OF TAXATION

President	(85) Helen Lori (88), (86) William Kersey (89), (84) Susan Yancey-Disbrow (87)
Co. Tax Admin.	Harry P. Struble, Court House, Morristown, NJ 07960 Tele: (201) 829-8233

OCEAN COUNTY BOARD OF TAXATION

President	(84) James J. DeBow (87), (85) James P. Montague (88), (86) Lucille C. Foley (89)
Co. Tax Admin.	John Fox, Court House, Room 202, 118 Washington Street, CN 2191, Toms River, NJ 08754 Tele: (201) 929-2008

PASSAIC COUNTY BOARD OF TAXATION

President	(82) Raymond Tumminello (88), (83) Raymond B. Leopizzi (86), (86) Vilmo DiPaolo (87)
Co. Tax Admin.	James J. Murner, Jr., District Court House, 71 Hamilton Street, Paterson; NJ 07505 Tele: (201) 881-4793

SALEM COUNTY BOARD OF TAXATION

President	(82) Lester Harris (88), (86) Joseph Davenport (89 Holdover), (84) Robert J. Buechler, III (87)
Co. Tax Admin.	Barbara L. Collins, Court House, 94 Market Street, Salem, NJ 08079 Tele: (609) 935-7510—Ext. 443

SOMERSET COUNTY BOARD OF TAXATION

President	(86) Anthony Curcio (89), (84) William L. Linville (87), (85) Warren G. Nevins (88)
Co. Tax Admin.	Orlando L. Abbruzzese, N. Bridge & High Street, P.O. Box 3000, Somerville, NJ 08876 Tele: (201) 231-7000

SUSSEX COUNTY BOARD OF TAXATION

President	(85) Joseph S. Masar (88), (86) Patricia Clarkson (87), (83) John Dannhardt (89)
Co. Tax Admin.	Arthur Sears, C.T.A., 16 Church Street, Newton, NJ 07860 Tele: (201) 383-4090

UNION COUNTY BOARD OF TAXATION

President	(84) Lucille Masciale (88), (85) George W. Crater (88), (86) Abe Rothberg (89)
Co. Tax Admin.	John Meeker, 271 N. Broad Street, Elizabeth, NJ 07207 Tele: (201) 527-4770

WARREN COUNTY BOARD OF TAXATION

President	(85) Frank DeLello (88), Eugene Bleiweiss (90), (86) Carolyn Simonetti (89)
Co. Tax Admin.	Donna Wameling, Court House, Belvidere, NJ 07823 Tele: (201) 475-5361—Ext. 130

ASSESSOR, DEPUTY ASSESSORS AND COLLECTORS IN NEW JERSEY
1987

ASSESSORS, DEPUTY ASSESSORS AND COLLECTORS IN ATLANTIC COUNTY

TAXING DISTRICT	ASSESSOR—P.O. ADDRESS	COLLECTOR—P.O. ADDRESS
Absecon City	Harvey T. Staake, Jr., Absecon, 08201 (609) 641-5587 Ina Smith, Absecon George F. Gillespie, Absecon	Grace H. Staake, Absecon, 08201 (609) 641-2762
Atlantic City	VACANCY, Atlantic City, 08401 (609) 347-5380 Thomas P. Higgins, Atlantic City Dorothy C. Davisson, Atlantic City	Alberta W. Watkins, Atlantic City, 08401 (609) 347-5630
Brigantine City	Lewis Mason, Brigantine, 08203 (609) 266-0990	Donna Leisenring, Brigantine, 08203 (609) 266-0220
Buena Borough	Francis J. Andrews, Minotola, 08341 (609) 697-1780	Levia Castellari, Minotola, 08341 (609) 697-1780
Buena Vista Twp	Bruno L. Tonielli, Buena, 08310 (609) 697-2100	Peter Micheletti, Buena, 08310 (609) 691-2100
Corbin City	Alberta T. Scates, Corbin City, 08270 (609) 628-2673	Janice Peterson, Woodbine, 08270 (609) 628-2673
Egg Harbor City	Alberta T. Scates, Egg Harbor, 08215 (609) 965-4747	Joan J. Woerner, Egg Harbor City, 08215 (609) 965-0123
Egg Harbor Twp	Arthur Amonette, Linwood, 08221 (609) 926-4083	Esther Woodruff, Linwood, 08221 (609) 926-4079
Estell Manor City	Cornelius Garrison, Jr., Estell Manor, 08319 (609) 476-2692	Dorothy E. Wright, Estell Manor, 08319 (609) 476-2384
Folsom Borough	Joseph D. Ingemi, Jr., Folsom, 08037 (609) 561-6826	Neafa N. Curtola, Williamstown, 08094 (609) 561-4374
Galloway Twp	Dorothy Montag, Cologne, 08213 (609) 652-3715	Leona M. Toltowicz, Cologne, 08213 (609) 652-3747
Hamilton Twp	Doris Fink, Mays Landing, 08330 (609) 625-1671	Irene Weisenstein, Mays Landing, 08330 (609) 625-2151
Hammonton Town	Joseph D. Ingemi, Jr., Hammonton, 08037 (609) 567-4325	Rosemarie F. Jacobs, Hammonton, 08037 (609) 567-4304
Linwood City	Arthur Amonette, Linwood, 08221 (609) 926-7973	George P. Helfrich, Linwood, 08221 (609) 927-4109
Longport Borough	Charles R. Braun, Longport, 08403 (609) 823-2731	Robert A. Gilchrist, Longport, 08403 (609) 823-2731
Margate City	Judith A. Weiner, Margate, 08402 (609) 822-1950 Herbert C. Gaskill, Margate	Robert A. Gilchrist, Margate, 08402 (609) 822-2605
Mullica Twp	William Reeser, Elmwood, 08217 (609) 561-3177	Bertha Roland, Elmwood, 08217 (609) 561-4499
Northfield City	F. William Mitchell, Northfield, 08225 (609) 641-2054	Mary Schulz, Northfield, 08225 (609) 641-2083
Pleasantville City	Brian Vigue, Pleasantville, 08232 (609) 484-3634	Raymond J. Beckman, Jr., Pleasantville, 08232 (609) 484-3631
Port Republic City	Brian Vigue, Port Republic, 08241 (609) 646-8073	Betty Wenzel, Port Republic, 08241 (609) 652-9334
Somers Point City	F. William Mitchell, Somers Point, 08244 (609) 927-9285	Kathryn Bird, Somers Point, 08244 (609) 927-2660
Ventnor City	William Johnson, Ventnor, 08406 (609) 823-7911	Maureen Conover, Ventnor, 08406 (609) 823-7913
Weymouth Twp	Alberta T. Scates, Mays Landing, 08330 (609) 625-2607 (Home) 476-2604	Amelia Messina, Belcoville, 08330 (609) 625-2831

ASSESSORS, DEPUTY ASSESSORS AND COLLECTORS IN BERGEN COUNTY

TAXING DISTRICT	ASSESSOR—P.O. ADDRESS	COLLECTOR—P.O. ADDRESS
Allendale Borough	Robert Cross, Allendale, 07401 (201) 825-3700	Paula Favata, Allendale, 07401 (201) 825-3700
Alpine Borough	Louis R. Cacace, Alpine, 07620 (201) 767-4353	Alice Parsells, Alpine, 07620 (201) 768-9652

Bergenfield Borough	Lois Wieboldt, Bergenfield, 07621 (201) 387-4077	Jane Schweizer, Bergenfield, 07621 (201) 387-4066
Bogota Borough	Thomas McCullum, Bogota, 07603 (201) 342-1730	Elizabeth Wiemer, Bogota, 07603 (201) 342-1737
Carlstadt Borough	Armand Palazzi, Carlstadt, 07072 (201) 939-1777 Paul Barbire, Woodridge	John Kilcullen, Carlstadt, 07072 (201) 939-2304
Cliffside Park Borough	Robert Layton, Cliffside Park, 07010 (201) 945-3456	Anthony M. Orecchio, Cliffside Park, 07010 (201) 945-3456
Closter Borough	Harold Jonassen, Closter, 07624 (201) 784-0754	Norma Gottemoller, Closter, 07624 (201) 784-0755
Cresskill Borough	George McFadden, Cresskill, 07626 (201) 569-5400	Richard Ducoff, Cresskill, 07626 (201) 569-5840
Demarest Borough	Harold Jonassen, Demarest, 07627 (201) 768-3802	Richard Vogler, Demarest, 07627 (201) 768-3611
Dumont Borough	Evelyn Z. Sommers, Dumont, 07628 (201) 387-5030	William Pizzute, Dumont, 07628 (201) 387-5025
East Rutherford Borough	Lester L. Plosia, E. Rutherford, 07073 (201) 933-3447 Mario J. Pedoto, East Rutherford Maurice Nafash, East Rutherford	Patrick DeVasto, E. Rutherford, 07073 (201) 933-3446
Edgewater Borough	Harvey G. Weber, Jr., Edgewater, 07020 (201) 943-4466	Michael M. Monaghan, Edgewater, 07020 (201) 943-2413
Elmwood Park Borough	Robert Smith, Elmwood Park, 07407 (201) 796-0993 Charles Raia, Jr. Elmwood Park Frank P. Battaglino, Elmwood Park	Joseph P. McQueeney, Elmwood Park, 07407 (201) 796-3900
Emerson Borough	George McFadden, Emerson, 07630 (201) 262-2807	Joseph P. McQueeney, Emerson, 07630 (201) 262-2807
Englewood City	Raymond D. Picciano, Englewood, 07631 (201) 567-1800	Peter Tierney, Englewood, 07631 (201) 567-1800
Englewood Cliffs Boro	John P. Campbell, Englewood Cliffs, 07632 (201) 568-8567	Joseph Iannaconi, Englewood Cliffs, 07632 (201) 569-5271
Fair Lawn Borough	Thomas McCullum, Fair Lawn, 07410 (201) 794-5318	Carol Barclay, Fair Lawn, 07410 (201) 794-5338
Fairview Borough	Patrick DeSena, Fairview, 07022 (201) 943-4468 George M. Reggo, Fairview	Anthony M. Orecchio, Fairview, 07022 (201) 943-3750
Fort Lee Borough	William H. Merdinger, Fort Lee, 07024 (201) 592-3555	Joseph Iannaconi, Fort Lee, 07024 (201) 592-3538
Franklin Lakes Boro	Barbara Senft, Franklin Lakes, 07417 (201) 891-0048	Sally Hill, Franklin Lakes, 07417 (201) 891-0048
Garfield City	Kurt Hielle, Garfield, 07026 (201) 340-2104	Rose Mayo, Garfield, 07026 (201) 340-2103
Glen Rock Borough	Maggi Knop, Glen Rock, 07452 (201) 670-3961	Valerie Maene, Glen Rock, 07452 (201) 670-3963
Hackensack City	John J. Johnson, Hackensack, 07601 (201) 646-3925	Elizabeth D. Yock, Hackensack, 07601 (201) 646-3928
Harrington Park Boro	Raymond J. Damiano, Harrington Park, 07640 (201) 768-2585	Edith D. Stockman, Harrington Park, 07640 (201) 768-2554
Hasbrouck Heights Boro	Evelyn Z. Sommers, Hasbrouck Heights, 07604 (201) 288-1102	Authur Kluepfel, Hasbrouck Heights, 07604 (201) 288-1152
Haworth Borough	Mary C. Dougherty, Haworth, 07641 (201) 384-8824	Louise Smith, Haworth, 07641 (201) 384-0450
Hillsdale Borough	George McFadden, Hillsdale, 07642 (201) 358-5010	Lorraine Shoop, Hillsdale, 07642 (201) 358-5000
Ho-Ho-Kus Borough	Beatrice Barr, Upper Saddle River, 07458 (201) 652-4400	Catherine Shuart, Ho-Ho-Kus, 07423 (201) 652-4400
Leonia Borough	Frank E. Montmeat, Leonia, 07605 (201) 592-5748	Anna Theodoracopoulos, Leonia, 07605 (201) 592-5734
Little Ferry Borough	Armand Palazzi, Little Ferry, 07643 (201) 641-0808	Frank Dunn, Little Ferry, 07643 (201) 641-4833
Lodi Borough	George McFadden, Lodi, 07644 (201) 365-4005 Ext. 223	David Schlett, Lodi, 07644 (201) 365-4005 Ext. 220
Lyndhurst Twp	Dominick Notte, Lyndhurst, 07071 (201) 939-3292	Debbie Ferrato, Lyndhurst, 07071 (201) 939-3080

Mahwah Twp	Stuart A. Stolarz, Mahwah, 07430 (201) 529-4033	Ann Marie Mancuso, Mahwah, 07430 (201) 529-2850
Maywood Borough	Harold J. Shea, Maywood, 07607 (201) 845-8117	Madelyne Rutherford, Maywood, 07607 (201) 845-6700
Midland Park Borough	Charles J. Shutt, Midland Park, 07432 (201) 445-0833	Vees Calcaine, Midland Park, 07432 (201) 444-1388
Montvale Borough	John P. Campbell, Montvale, 07645 (201) 391-5702	Joan C. Myer, Montvale, 07645 (201) 391-5700
Moonachie Borough	Harold Jonassen, Moonachie, 07074 (201) 641-1657	Jean Finch, Moonachie, 07074 (201) 641-1813
New Milford Borough	Mary C. Dougherty, New Milford, 07646 (201) 262-6100	Gloria Wolf, New Milford, 07646 (201) 262-6100
North Arlington Borough	Robert Campora, North Arlington, 07032 (201) 991-6060	Anthony Biasi, North Arlington, 07032 (201) 955-5661
Northvale Borough	John Guercio, Northvale, 07647 (201) 767-3330	Patricia Kelley, Northvale, 07647 (201) 767-3330
Norwood Borough	John Guercio, Norwood, 07648 (201) 767-7206	Richard Vogler, Norwood, 07648 (201) 767-7200
Oakland Borough	James Van Delden, Oakland, 07436 (201) 337-6384	Lillian Freese, Oakland, 07436 (201) 337-0353
Old Tappan Borough	Irwin Sabin, Old Tappan, 07675 (201) 664-1849	Christine Cauvet, Old Tappan, 07675 (201) 664-1849
Oradell Borough	B. Charles Weissinger, Oradell, 07649 (201) 261-8005	Virginia Ferguson, Oradell, 07649 (201) 261-8101
Palisades Park Borough	Armand Palazzi, Palisades Park, 07650 (201) 585-4111	Patricia Albanese, Palisades Park, 07650 (201) 585-4112
Paramus Borough	Clifford G. Steele, Paramus, 07652 (201) 265-2100	Stella Godleski, Paramus, 07652 (201) 265-2100
Park Ridge Borough	Joseph Burek, Park Ridge, 07656 (201) 391-6161	Ann Kilmartin, Park Ridge, 07656 (201) 391-6161
Ramsey Borough	M. Richard Muti, Ramsey, 07446 (201) 825-3400, Ext. 26	Eleanor Amoye, Ramsey, 07446 (201) 825-3400
Ridgefield Borough	Irwin Sabin, Ridgefield, 07657 (201) 943-7676	Jack Hurst, Ridgefield, 07657 (201) 943-7676
Ridgefield Park Village	Gerard Garofalow, Ridgefield Park, 07660 (201) 641-4771	Elizabeth M. Hannigan, Ridgefield Park, 07660 (201) 641-4950
Ridgewood Village	Charles J. Shutt, Ridgewood, 07451 (201) 670-5540	James Ten Hoeve, Ridgewood, 07451 (201) 670-5531
River Edge Borough	George McFadden, River Edge, 07661 (201) 599-6306	Alan Negreann, River Edge, 07661 (201) 599-6311
River Vale Township	Irwin Sabin, River Vale, 07675 (201) 664-2346	Ann Olivarius, River Vale, 07675 (201) 664-2346
Rochelle Park Township	Armand Palazzi, S. Hackensack, 07606 (201) 587-7731	Tamara Dobbins Beamer, Rochelle Park, 07662 (201) 587-7728
Rockleigh Borough	John Guercio, Rockleigh, 07647 (201) 768-4217	Barbara Stoever, Rockleigh, 07647 (201) 768-4217
Rutherford Borough	Frank Bucino, Rutherford, 07070 (201) 438-4942	Eileen Serrao, Rutherford, 07070 (201) 438-1033
Saddle Brook Township	VACANCY, Saddle Brook, 07662 (201) 587-2917	Michele Sanzari, Saddle Brook, 07662 (201) 587-2914
Saddle River Borough	Beatrice Barr, Upper Saddle River, 07458 (201) 327-0573	Jeanette Rozema, Saddle River, 07458 (201) 327-4949
South Hackensack Twp	Armand Palazzi, S. Hackensack, 07606 (201) 440-1815	Vees Calcaine, S. Hackensack, 07606 (201) 641-7185
Teaneck Township	Joseph B. Krupinski, Teaneck, 07666 (201) 837-4846	Sandra L. Kaye, Teaneck, 07666 (201) 837-4819
Tenafly Borough	Claire M. Young, Tenafly, 07670 (201) 568-6100	Anita D. Diamond, 07670 (201) 568-6100
Teterboro Borough	Leon Sitek, Teterboro, 07608 (201) 288-2850	Marion M. Semken, Teterboro, 07608 (201) 288-1200
Upper Saddle River Boro	Beatrice Barr, Upper Saddle River, 07458 (201) 327-0573	Peggy Neufeld, Upper Saddle River, 07458 (201) 327-0385
Waldwick Borough	Mary Ann Gordon, Waldwick, 07463 (201) 652-5300	Mary Ann Viviani, Waldwick, 07463 (201) 652-5858

Wallington Borough	Stuart A. Stolarz, Wallington, 07057 (201) 777-0769	Vivian Desbiens, Wallington, 07057 (201) 777-1031
Washington Township	Raymond J. Damiano, Westwood, 07675 (201) 664-1292	Catherine Shuart,Westwood, 07675 (201) 666-8797
Westwood Borough	James G. Sealy, Westwood, 07675 (201) 664-7100	Eugene F. Young, Westwood, 07675 (201) 664-7061
Woodcliff Lake Borough	John P. Campbell, Woodcliff Lake, 07675 (201) 391-4977	VACANCY, Woodcliff Lake, 07675 (201) 391-4977
Wood-Ridge Borough	Frank Porfido, Wood-Ridge, 07075 (201) 939-0677	Doris Marek, Wood-Ridge, 07075 (201) 939-0254
Wyckoff Township	Carolyn H. Landi, Wyckoff, 07481 (201) 891-7000	Alfred A. Dispoto, Wyckoff, 07481 (201) 891-7000

ASSESSORS, DEPUTY ASSESSORS AND COLLECTORS IN BURLINGTON COUNTY

TAXING DISTRICT	ASSESSOR—P.O. ADDRESS	COLLECTOR—P.O. ADDRESS
Bass River Township	Cornelious Garrison, Port Republic, 08241 (609) 296-1666	Ronald C. Freitag, New Gretna, 08224 (609) 296-1666
Beverly City	John J. Centinaro, Beverly, 08010 (609) 387-1603	Michele Adams, Beverly, 08010 (609) 387-1610
Bordentown City	Donald Kosul, Trenton, 08629 (609) 298-0073 or 737-0607	Michele Adams, Bordentown, 08505 (609) 298-0073
Bordentown Township	William Tantum, Bordentown, 08505 (609) 298-2809 James Harvey, Bordentown Walter Kosul, Bordentown	Evelyn Archer, Bordentown, 08505 (609) 298-5479
Burlington City	Michael J. Sheridan, Burlington, 08016 (609) 386-0370	Joseph M. Wallace, Jr., Burlington, 08016 (609) 386-0790
Burlington Township	Harry Renwick, Burlington, 08016 (609) 386-4444	Mary Washington, Burlington, 08016 (609) 386-4444
Chesterfield Township	James Harvey, Trenton, 08620 (609) 298-0465	Janice L. Jones, Trenton, 08620 (609) 298-2311
Cinnaminson Township	Lawrence O. Vituscka, Cinnaminson, 08077 (609) 829-6000	Joan Nold, Cinnaminson, 08077 (609) 829-6000
Delanco Township	Donn C. Lamon, Delanco, 08075 (609) 461-0563 or 829-8052	Eunice Emery, Delanco, 08075 (609) 461-1589
Delran Township	Edward Burek, Delran, 08075 (609) 461-7734	Donna Ibbetson, Delran, 08075 (609) 461-7734
Eastampton Township	Harry F. Renwick, Mount Holly, 08060 (609) 267-5380	Patricia Pinkus, Mt. Holly, 08060 (609) 267-5380
Edgewater Park Township	Leo Midure, Edgewater Park, 08010 (609) 877-3838	LaVerna Hanczar, Beverly, 08010 (609) 877-2062
Evesham Township	Carol Kerr, Marlton, 08053 (609) 983-2900 Edward J. Bligh, Marlton	Carol Stair Rambo, Marlton, 08053 (609) 983-2900
Fieldsboro Borough	Walter G. Kosul, Trenton, 08610 (609) 298-0184	Evelyn Archer, Fieldsboro, 08505 (609) 298-0184
Florence Township	William J. McQuillan, Florence, 08518 (609) 499-2525	Harry Fauver, Jr., Florence, 08518 (609) 499-2525
Hainesport Township	William E. Birchall, Jr., Hainesport, 08036 (609) 267-6470	Marie P. Gribbin, Hainesport, 08036 (609) 267-2730
Lumberton Township	William E. Birchall, Jr., Lumberton, 08048 (609) 267-3217	Ruth Lewis, Lumberton, 08048 (609) 267-5961
Mansfield Township	James Harvey, Trenton, 08620 (609) 298-0542	Joan B. Slane, Columbus, 08022 (609) 298-4455
Maple Shade Township	Harry F. Renwick, Jr., Maple Shade, 08052 (609) 779-9610	Joseph C. Sheridan, Maple Shade, 08052 (609) 799-9610
Medford Township	Gilbert V. Gobel, Medford, 08055 (609) 654-2608	Joan M. Witt, Medford, 08055 (609) 654-2608
Medford Lakes Borough	William J. McQuillan, Jr., Medford Lakes, 08055 (609) 654-8898	Judson Moore, Jr., Medford Lakes, 08055 (609) 654-8898
Moorestown Township	Edward J. Burek, Moorestown, 08057 (609) 235-0912	David E. Longacre, Jr., Moorestown, 08057 (609) 235-0912
Mount Holly Township	Leo L. Midure, Mount Holly, 08060 (609) 267-0170	Maryann Zanone, Mt. Holly, 08060 (609) 267-0170

Mount Laurel Township	Edward J. Burek, Mt. Laurel, 08054 (609) 234-0001	Margaret V. Odell, Mt. Laurel, 08054 (609) 234-0001
New Hanover Township	Donal B. Malloy, Cookstown, 08511 (609) 758-7149	Mildred I. South, Cookstown, 08511 (609) 723-2695
North Hanover Township	Donald Kosul, Wrightstown, 08562 (609) 758-2522	Barbara Sprowl, Wrightstown, 08562 (609) 758-2185
Palmyra Borough	Donn C. Lamon, Palmyra, 08065 (609) 829-6100	Rudolf K. Creyaufmiller, Jr., Palmyra, 08065 (609) 829-6100
Pemberton Borough	James J. Noble, Mt. Holly, 08060 (609) 894-8222	Deborah L. Keuerleber,Pemberton, 08068 (609) 894-8222
Pemberton Township	Sharon R. Austin, New Lisbon, 08064 (609) 894-8201	Deborah L. Keuerleber, New Lisbon, 08064 (609) 894-8201
Riverside Township	Chester J. Jankowski, Riverside, 08075 (609) 461-1460 Anthony F. Cicali, Riverside	Michael F. Chiaccio, Riverside, 08075 (609) 461-1460
Riverton Borough	Donn C. Lamon, Riverton, 08077 (609) 829-0120	Anna May Whitelock, Riverton, 08077 (609) 829-0120
Shamong Township	James J. Noble, Mount Holly, 08060 (609) 268-2377	Louise Berger, Vincentown, 08088 (609) 268-9530
Southampton Township	John Keller, Vincentown, 08088 (609) 859-3235	Joan Westcott, Vincentown, 08088 (609) 859-3232
Springfield Township	John M. Schwager, Jobstown, 08041 (609) 723-8420	Virginia L. Freck, Jobstown, 08041 (609) 723-4848
Tabernacle Township	James J. Noble, Mt. Holly, 08060 (609) 268-1220	Michael Gross, Tabernacle, 08088 (609) 268-0447
Washington Township	Cornelius Garrison, Pt. Republic, 08241 (609) 652-9268	William O. Walters, Egg Harbor, 08215 (609) 965-3306
Westampton Township	James J. Noble, Mt. Holly, 08060 (609) 267-9330	Franklin E. Hoke, Mt. Holly, 08060 (609) 267-1891
Willingboro Township	Conrad L. Mauer, Willingboro, 08046 (609) 877-2200, Ext. 213	Sadie L. Johnson, Willingboro, 08046 (609) 877-2200
Woodland Township	John Keller, Jr., Chatsworth, 08019 (609) 758-2453	Ethel Brower, Chatsworth, 08019 (609) 726-1556
Wrightstown Borough	John Keller, Jr., Wrightstown, 08562 (609) 723-4450	Elizabeth Kirby, Wrightstown, 08562 (609) 723-4450

ASSESSORS, DEPUTY ASSESSORS AND COLLECTORS IN CAMDEN COUNTY

TAXING DISTRICT	ASSESSOR—P.O. ADDRESS	COLLECTOR—P.O. ADDRESS
Audubon Borough	Douglas V. Kolton, Cherry Hill, 08002 (609) 547-0710	Margaret Meekins, Audubon, 08106 (609) 547-0710
Audubon Park Borough	Thomas F. Beal, Runnemede, 08078 (609) 931-6323	Fred Ledrick, Audubon Park, 08106 (609) 547-3514
Barrington Borough	Stephen Kessler, Barrington, 08007 (609) 547-0758	Thomas M. Redanauer, Barrington, 08007 (609) 547-0706
Bellmawr Borough	Andrew J. Doyle, Bellmawr, 08031 (609) 933-1313	Charles J. Sauter, III, Bellmawr, 08031 (609) 933-1313, Ext. 7
Berlin Borough	Christine Wahl, Berlin, 08009 (609) 767-2999 or 767-0022	Barbara Fallstick, Berlin, 08009 (609) 767-0022
Berlin Township	Albert Stack, Jr., West Berlin, 08091 (609) 767-4380	Richard F. McCarthy, W. Berlin, 08091 (609) 767-4380
Brooklawn Borough	Herman J. vander Straeten, Brooklawn, 08030 (609) 456-0750	George Damminger, Brooklawn, 08030 (609) 456-0750
Camden City	Patrick T. Corbett, Camden, 08101 (609) 757-7023	Anthony Lingo, Camden, 08101 (609) 757-7001
Cherry Hill Township	Joseph Zerbo, Cherry Hill, 08002 (609) 665-6500	Marie Deeley, Cherry Hill, 08002 (609) 488-7800
Chesilhurst Borough	William T. Lamb, Lawnside, 08089 (609) 767-4153	Betty Wanzer, Chesilhurst, 08089 (609) 767-4221
Clementon Borough	Charles A. Warrington, Clementon, 08021 (609) 783-0284	Katherine Stiles, Clementon, 08021 (609) 783-0284
Collingswood Borough	Michael J. Sheridan, Collingswood, 08108 (609) 854-0720	Robert B. Williams, Collingswood, 08108 (609) 854-0720
Gibbsboro Borough	Michael J. Sheridan, Gibbsboro, 08026 (609) 783-6655	Barbara Heller, Gibbsboro, 08026 (609) 783-6655

Gloucester City	Michael Sheridan, Gloucester City, 08030 (609) 456-1253	James Devereaux, Gloucester, 08030 (609) 456-0079
Gloucester Township	Charles G. Palumbo, Jr., Blackwood, 08012 (609) 228-4000 Edward J. Tuszl, Blackwood	Delores Joyce, Blackwood, 08012 (609) 228-4000
Haddon Township	Albert C. Stack, Jr., Westmont, 08108 (609) 854-2233	Marion Schuck, Westmont, 08108 (609) 854-2727
Haddonfield Borough	Michael J. Sheridan, Haddonfield, 08033 (609) 429-4700	Janet Betley, Haddonfield, 08033 (609) 429-4700
Haddon Heights Borough	Christine Wahl, Haddon Heights, 08035 (609) 547-7164	Aurora M. Tursi, Haddon Heights, 08035 (609) 547-7164
Hi-Nella Borough	Albert C. Stack, Jr., Atco, 08004 (609) 767-9493 or 784-0500	Earl W. Schilling, Hi-Nella, 08083 (609) 783-7068
Laurel Springs Borough	Albert C. Stack, Jr., Atco, 08004 (609) 784-0500	Patricia A. McCunney, Laurel Springs, 08021 (609) 784-0500
Lawnside Borough	Walter A. Baxter, Jr., Somerdale, 08083 (609) 547-4045	Howard Brown, Lawnside, 08045 (609) 547-4045
Lindenwold Borough	Thomas G. Glock, Lindenwold, 08021 (609) 783-2121	Kathleen Borek, Lindenwold, 08021 (609) 783-2121
Magnolia Borough	Ronald G. Aaronson, Runnemede, 08078 (609) 783-1520	Connie Lake, Magnolia, 08049 (609) 783-1520
Merchantville Borough	A. Hobart Grant, Merchantville, 08109 (609) 429-3660	Daniel P. Gotthold, Merchantville, 08109 (609) 662-2474
Mt. Ephraim Borough	John J. McGraw, Mt. Ephraim, 08059 (609) 931-1546	Catherine Pepe, Mt. Ephraim, 08059 (609) 931-1546
Oaklyn Borough	Anthony Leone, Oaklyn, 08107 (609) 858-2457 Peter V. Macine, Oaklyn Howard D. Summerfield, Oaklyn	Judy Pierce, Oaklyn, 08107 (609) 858-2457
Pennsauken Township	William Buffington, Pennsauken, 08110 (609) 665-1000 Anthony R. Leone, Pennsauken	Louis Casetti, Pennsauken, 08110 (609) 665-1000
Pine Hill Borough	Michael J. Sheridan, Pine Hill, 08021 (609) 783-7400	Mildred Mayor, Pine Hill, 08021 (609) 783-9020
Pine Valley Borough	John Redman, Clementon, 08021 (609) 783-7078	Robert W. Mather, Clementon, 08021 (609) 783-7078
Runnemede Borough	Ronald G. Aaronson, Runnemede, 08078 (609) 939-5161	David J. Watson, Runnemede, 08078 (609) 939-5161
Somerdale Borough	Walter A. Baxter, Jr. Somerdale, 08083 (609) 783-6320	Elizabeth J. Caswell, Somerdale, 08083 (609) 783-6320
Stratford Borough	Harvey E. Duus, Stratford, 08084 (609) 783-0600	Donald Carlson, Stratford, 08084 (609) 783-0600
Tavistock Borough	A. Hobart Grant, Merchantville, 08109 (609) 547-0706	Thomas M. Redanauer, Barrington, 08007 (609) 547-0706
Voorhees Township	Michael C. Kane, Voorhees, 08043 (609) 429-7767	Florence Mackin, Voorhees, 08043 (609) 429-7757
Waterford Township	Albert Stack, Atco, 08004 (609) 767-0360	Leah Wilhelm, Atco, 08004 (609) 767-0295
Winslow Township	Stephen Kessler, Hammonton, 08037 (609) 567-0700 Neil N. Pastore, Elm	Charles A. Mauriello, Braddock, 08037 (609) 567-0700
Woodlynne Borough	Bruce Coyle, Woodlynne, 08107 (609) 962-8300	Curtis Myers, Woodlynne, 08107 (609) 962-8300

ASSESSORS, DEPUTY ASSESSORS AND COLLECTORS IN CAPE MAY COUNTY

TAXING DISTRICT	ASSESSOR—P.O. ADDRESS	COLLECTOR—P.O. ADDRESS
Avalon Borough	John J. Newman, Avalon, 08202 (609) 967-8200	Lillian E. Blackledge, Avalon, 08202 (609) 967-8200
Cape May City	John T. Dollinger, Cape May, 08204 (609) 884-9545	Bruce MacLeod, Cape May, 08204 (609) 884-9540
Cape May Point Borough	Andre P. Souchak, Cape May Point, 08212 (609) 884-5603	Clinton Van Berry, Cape May Point, 08212 (609) 884-5603
Dennis Township	W. Walter Robinson, Dennisville, 08214 (609) 861-2314	J. Loren Swagler, Dennisville, 08214 (609) 861-3021 or 861-5122
Lower Township	Linda E. Mazurie, Villas, 08251 (609) 886-2005	Joan Taylor, Villas, 08251 (609) 886-2005

Middle Township	Joseph H. Ravitz, Cape May Court House, 08210 (609) 465-8726	Annie Watson, Cape May Court House, 08210 (609) 465-8724
North Wildwood City	Frank C. Nelson, N. Wildwood, 08260 (609) 522-1041	Albert E. Tarbotton, Jr., N. Wildwood, 08260 (609) 522-2049
Ocean City	James E. Andrea, Ocean City, 08226 (609) 399-6111	Gary Hink, Ocean City, 08226 (609) 399-6111
Sea Isle City	John J. Newman, Sea Isle City, 08243 (609) 263-2500	Marie Tracey, Sea Isle City, 08243 (609) 263-4461
Stone Harbor Borough	Edwin F. Pain, Stone Harbor, 08247 (609) 368-6811	Ann Embody, Stone Harbor, 08247 (609) 368-4223
Upper Township	F. William Mitchell, Tuckahoe, 08250 (609) 628-2813	Doris DeVaul, Tuckahoe, 08250 (609) 628-2804
West Cape May Borough	Frank C. Nelson, W. Cape May, 08204 (609) 884-2727	Clinton Van Berry, W. Cape May, 08204 (609) 884-0780
West Wildwood Borough	Andre Souchak, West Wildwood, 08260 (609) 522-4845	Dorothy Tomlin, West Wildwood, 08260 (609) 522-4845
Wildwood City	Joseph Gallagher, Wildwood, 08260 (609) 522-2444	Albert E. Tarbotten, Jr., Wildwood, 08260 (609) 522-2444
Wildwood Crest Borough	Andre P. Souchak, Wildwood Crest, 08260 (609) 522-7788	Dorothy Unruh, Wildwood Crest, 08260 (609) 522-7729
Woodbine Borough	Linda E. Mazurie, Sea Isle City, 08243 (609) 861-2153	Frances Pettit, Woodbine, 08270 (609) 861-2153 or 861-2152

ASSESSORS, DEPUTY ASSESSORS AND COLLECTORS IN CUMBERLAND COUNTY

TAXING DISTRICT	ASSESSOR—P.O. ADDRESS	COLLECTOR—P.O. ADDRESS
Bridgeton City	Mary DiMatteo, Bridgeton, 08302 (609) 455-3230	Jean S. Whyte, Bridgeton, 08302 (609) 455-3230
Commercial Township	David Brown, Port Norris, 08349 (609) 785-1111	Grace R. Robinson, Port Norris, 08349 (609) 785-1111
Deerfield Township	Kathleen Meale, Bridgeton, 08302 (609) 455-3200	Jud Moore, Rosenhayn, 08352 (609) 455-3200
Downe Township	R. Wayne Mounts, Dividing Creek, 08315 (609) 785-1400	Anna Saulin, Newport, 08345 (609) 477-3153
Fairfield Township	Franklin Atkinson, Fairton, 08320 (609) 451-9284	Julia D. Gates, Fairton, 08320 (609) 451-9284
Greenwich Township	Franklin Atkinson, Bridgeton, 08302 (609) 455-1230	Laura Mae Doughty, Greenwich, 08323 (609) 451-2314
Hopewell Township	Franklin Atkinson, Bridgeton, 08302 (609) 455-1230	Bruce Ricards, Bridgeton, 08302 (609) 455-1230
Lawrence Township	Doris Sanza, Cedarville, 08311 (609) 477-3065	William Patitucci, Cedarville, 08311 (609) 447-3223
Maurice River Township	William Hayes, Leesburg, 08327 (609) 785-1120	J. Roy Oliver, Leesburg, 08327 (609) 785-1120
Millville City	Ralph Lane, Millville, 08332 (609) 825-7000	Lewis Thompson, Millville, 08332 (609) 825-7000
Shiloh Borough	Daniel W. Davis, Shiloh, 08353 (609) 451-7724	Ruth Davis, Shiloh, 08353 (609) 451-7724
Stow Creek Township	B. Frank Harris, Bridgeton, 08302 (609) 451-8365	Richard D. Gray, Bridgeton, 08302 (609) 451-7544
Upper Deerfield Twp	George Taylor, Jr., Seabrook, 08302 (609) 451-3811	Clair H. Miller, Jr., Seabrook, 08302 (609) 451-3811
Vineland City	Joseph Perella, Vineland, 08360 (609) 794-4032	Allan Bernardini, Vineland, 08360 (609) 794-4000

ASSESSORS, DEPUTY ASSESSORS AND COLLECTORS IN ESSEX COUNTY

TAXING DISTRICT	ASSESSOR—P.O. ADDRESS	COLLECTOR—P.O. ADDRESS
Belleville Township	William H. Merdinger, Belleville, 07109 (201) 450-3304	Stephen N. Vogel, Jr., Belleville 07109 (201) 450-3341
Bloomfield Township	Floyd Rake, Bloomfield, 07003 (201) 743-4400, Ext. 241	John D. Scheuten, Bloomfield, 07003 (201) 743-4400, Ext. 243
Caldwell Township	Donald J. Sherman, Caldwell, 07006 (201) 226-6100	Maureen M. Pollock, Caldwell, 07006 (201) 228-6100
Cedar Grove Township	Robert J. Johnson, Jr., Cedar Grove, 07009 (201) 239-1410, Ext. 216	M. Luisa Castillo, Cedar Grove, 07009 (201) 239-1410, Ext. 210

East Orange City	Victor A. Hartsfield, Sr., E. Orange, 07019 (201) 266-5105 Nicholas J. Hook, E. Orange	James R. Oates, E. Orange, 07019 (201) 266-5130
Essex Fells Township	Donald J. Sherman, Caldwell, 07006 (201) 226-6100	Marie B. Addis, Essex Fells, 07021 (201) 226-3400
Fairfield Township	Robert Johnson, Jr., Fairfield, 07006 (201) 882-2718	Victoria G. Nigro, Fairfield, 07006 (201) 882-2708
Glen Ridge Township	Robert Ebert, Glen Ridge, 07028 (201) 748-8400	Vincent A. Belluscio, Glen Ridge, 07028 (201) 748-8400
Irvington Township	James J. Gibbs, Irvington, 07111 (201) 399-6684	Kathleen Mueller, Irvington, 07111 (201) 399-6614
Livingston Township	Richard J. Sheola, Livingston, 07039 (201) 992-5000	Lawrence R. Traver, Livingston, 07039 (201) 992-5000
Maplewood Township	Harold H. Liebeskind, Maplewood, 07040 (201) 762-3433	Joseph W. Bonin, Maplewood, 07040 (201) 762-1312
Millburn Township	John J. Murray, Millburn, 07041 (201) 564-7081	Gerald A. Viturello, Millburn, 07041 (201) 564-7083
Montclair Township	Jean R. Caradonna, Montclair, 07042 (201) 744-1408	Mary Alice Pierson,Montclair, 07042 (201) 744-7400
Newark City	Joseph Frisina, Newark, 07102 (201) 733-3950	Kenneth A. Joseph, Newark, 07102 (201) 733-8098 or 733-3978
North Caldwell Township	Robert Johnson, Jr., N. Caldwell, 07006 (201) 228-6410	Frances I. Lucchino, N. Caldwell, 07006 (201) 228-6410
Nutley Township	Joseph F. Reilley, Nutley, 07110 (201) 284-4951	Marie Chieco, Nutley, 07110 (201) 284-4951
Orange Township	W. Douglas Stewart, Orange, 07050 (201) 266-4008 Elaine M. Daher, Orange	Eleanor Hayes, Orange, 07050 (201) 266-4008
Roseland Borough	Robert J. Johnson, Jr., Roseland, 07068 (201) 226-8080	Dorothy Collins, Roseland, 07068 (201) 226-8080
So. Orange Village Twp	Edward T. Coll, So. Orange, 07079 (201) 762-6000	Patricia Flynn, So. Orange, 07079 (201) 762-6000
Verona Township	Jean R. Caradonna, Verona, 07044 (201) 857-4837	Dorothy M. Trimmer, Verona, 07044 (201) 857-4777
West Caldwell Township	Ralph W. Todd, W. Caldwell, 07006 (201) 226-2300 Henry A. Wefferling, Jr., W. Caldwell	Gale A. Stuart, W. Caldwell, 07006 (201) 226-2300
West Orange Township	Joseph Scaturro, Jr., W. Orange, 07052 (201) 325-4060 Charles Monica, W. Orange	Joseph G. Antonucci, W. Orange, 07052 (201) 325-4075

ASSESSORS, DEPUTY ASSESSORS AND COLLECTORS IN GLOUCESTER COUNTY

TAXING DISTRICT	ASSESSOR—P.O. ADDRESS	COLLECTOR—P.O. ADDRESS
Clayton Borough	Christine Wahl, Clayton, 08312 (609) 881-4770 Robert Checchia, Clayton	Sandra Kraus, Clayton, 08312 (609) 881-1878
Deptford Township	Joan E. Savadge, Thorofare, 08096 (609) 845-5300	Joyce Michaels, Deptford, 08096 (609) 845-3184
East Greenwich Township	Nicholas J. Monahan,Jr., Clarksboro, 08020 (609) 423-4637	Lois Pinzka, Clarksboro, 08020 (609) 423-0606
Elk Township	Bruce Coyle, Williamstown, 08094 (609) 881-6525 Paula Etschman, Williamstown	Jeanette Austin, Monroeville, 08343 (609) 881-6223
Franklin Township	George Tice, Sr., Franklinville, 08322 (609) 694-1234 Joseph Harasta, Franklinville	Doris Bryan, Franklinville, 08322 (609) 694-1234
Glassboro Borough	Michael J. Sheridan, Glassboro, 08028 (609) 881-0292 Francis M. Flynn, Jr., Glassboro	Jean Bates, Glassboro, 08028 (609) 881-9230
Greenwich Township	Frank P. Leone, Gibbstown, 08027 (609) 423-1793 Harry H. Magazu, Gibbstown	Mildred Flagg, Gibbstown, 08027 (609) 423-1004
Harrison Township	Horace J. Spoto, Mullica Hill, 08062 (609) 478-4111	Lorraine Roberts, Mullica Hill, 08062 (609) 478-4111
Logan Township	Horace J. Spoto, Bridgeport, 08014 (609) 467-3424	Jeanette Austin, Bridgeport, 08014 (609) 467-3606

Mantua Township	Donald C. Rannels, Sewell, 08080 (609) 468-1500	Bonnie Coleman, Mantua, 08051 (609) 468-5892
Monroe Township	Bruce E. Coyle, Williamstown, 08094 (609) 629-9251 Walter B. Trout, Williamstown Paula J. Etschman, Williamstown	Alma Alexander, Williamstown, 08094 (609) 629-9251
National Park Borough	James H. Jones, National Park, 08063 (609) 845-3891	Anna M. Cianci, National Park, 08063 (609) 845-3891
Newfield Borough	Michael Jones, Newfield, 08344 (609) 697-1100 Stephen Nothnick, Vineland	Ruth Moynihan, Newfield, 08344 (609) 697-1100
Paulsboro Borough	Franklin T. Price, Paulsboro, 08066 (609) 423-1500 or 423-1658 James B. Milliken, Paulsboro	Esther Salvatore, Paulsboro, 08066 (609) 423-1500
Pitman Borough	Ronald J. Fijalkowski, Pitman, 08071 (609) 589-3522 E. Chris Kloss, Pitman Joan E. Savadge, Pitman	Lois C. Thompson, Pitman, 08071 (609) 589-3522
So. Harrison Township	W. Kirk Horner, Harrisonville, 08039 (609) 478-4216	William C. Pettit, Harrisonville, 08039 (609) 769-2531
Swedesboro Borough	William T. Schoener, Swedesboro, 08085 (609) 467-0202 or 423-4637	Lura M. Conner, Swedesboro, 08085 (609) 467-0202
Washington Township	Leo L. Midure, Turnersville, 08012 (609) 589-0520, Ext. 24	Franklin G. Atkinson, Turnersville, 08012 (609) 589-0538
Wenonah Borough	Alicia Melson, Wenonah, 08090 (609) 468-5228	Betty Ann Scully, Wenonah, 08090 (609) 468-5228
West Deptford Township	Alicia Melson, Thorofare, 08096 (609) 845-4004 Joyce Nuneviller, Thorofare	George Damminger, Thorofare, 08086 (609) 845-4004
Westville Borough	George Tice, Sr., Westville, 08093 (609) 456-0030	Janice M. Allen, Westville, 08093 (609) 456-0030
Woodbury City	Horace Spoto, Woodbury, 08096 (609) 845-1300	Charles Owens, Jr., Woodbury 08096 (609) 845-1300
Woodbury Heights Borough	George Tice, Sr., Woodbury Heights 08097 (609) 848-2832 Frank J. Rizzo, Jr., Woodbury Heights Joseph Harasta, Woodbury Heights	Charles Owens, Jr., Woodbury Heights, 08097 (609) 848-2832
Woolwich Township	William T. Schoener, Swedesboro, 08085 (609) 467-3653	Mary C. Folker, Swedesboro, 08085 (609) 467-1151

ASSESSORS, DEPUTY ASSESSORS AND COLLECTORS IN HUDSON COUNTY

TAXING DISTRICT	ASSESSOR—P.O. ADDRESS	COLLECTOR—P.O. ADDRESS
Bayonne City	Myron H. Solonynka, Bayonne, 07002 (201) 858-6048	Neil P. Barmann, Bayonne, 07002 (201) 858-6054
East Newark Borough	Henry Michaliszyn, E. Newark, 07029 (201) 481-2902	Stanley L. Rimgail, E. Newark, 07029 (201) 481-2902
Guttenberg Town	James C. Terhune, Secaucus, 07094 (201) 868-2516 or 330-2075	Dorothy Colby, Guttenberg, 07093 (201) 868-3304
Harrison Town	Albert Cifelli, Harrison, 07029 (201) 482-1180	Anthony J. Cicchino, Harrison, 07029 (201) 268-2438
Hoboken City	Woodrow S. Monte, Hoboken, 07030 (201) 420-2024	Louis Picardo, Hoboken, 07030 (201) 420-2088
Jersey City	Peter Casamasino, Jersey City, 07302 (201) 547-5131	Robert Heidt, Jersey City, 07302 (201) 547-5120
Kearny Town	Gerard N. Pontrelli, Kearny, 07032 (201) 991-2700	Charles Connolly, Kearny, 07032 (201) 991-2700
North Bergen Township	Paul Sadlon, North Bergen, 07047 (201) 392-2021 or 392-2022	Jack Hurst, North Bergen, 07047 (201) 392-2020
Secaucus Town	James C. Terhune, Secaucus, 07094 (201) 330-2075	Allan R. Bartolozzi, Secaucus, 07094 (201) 330-2021
Union City	Hugh A. Mcguire, Jr., Union City, 07087 (201) 348-5727	Rose Greene, Union City, 07087 (201) 348-5714
Weehawken Township	Paul R. Sadlon, Weehawken, 07087 (201) 867-2026	Aurora Garcia, Weehawken, 07087 (201) 867-2026

West New York Town	Irwin Sabin, West New York, 07093 (201) 861-7000 John P. Campbell, West New York	Helen Cameron, West New York, 07093 (201) 861-7000

ASSESSORS, DEPUTY ASSESSORS AND COLLECTORS IN HUNTERDON COUNTY

TAXING DISTRICT	ASSESSOR—P.O. ADDRESS	COLLECTOR—P.O. ADDRESS
Alexandria Township	Curtis H. Schick, Little York, 08834 (201) 996-2624	Margaret Augustine, Milford, 08848 (201) 996-2380
Bethlehem Township	Adolphus L. Busch, Hampton, 08827 (201) 537-2666	Eloise Hagaman, Asbury, 08802 (201) 735-4107
Bloomsbury Borough	Alma Papics, Flemington, 08822 (201) 782-4459	Judy Holmberg, Phillipsburg, 08865 (201) 859-4795
Califon Borough	Vincent J. Maguire, Annandale, 08801 (201) 735-5242	Joseph L. Inguaggiato, Califon, 07830 (201) 832-2091
Clinton Town	Marcia S. Zujkowski, Belle Mead, 08502 (201) 735-8616	Nancy E. Smith, Clinton, 08809 (201) 735-2275
Clinton Township	Vincent J. Maguire, Annandale, 08801 (201) 735-5242	Lillian M. Hodge, Annandale, 08801 (201) 735-5242
Delaware Township	Alma Papics, Sergeantsville, 08557 (609) 397-3240	Agnes Higgins, Sergeantsville, 08557 (609) 397-3240
East Amwell Township	David M. Gill, Ringoes, 08551 (201) 782-8536	Beatrice Pleskach, Ringoes, 08551 (201) 782-5209
Flemington Borough	William Brewer, Flemington, 08822 (201) 782-6840	Stephanie Baggaley,Flemington, 0882 (201) 782-8840
Franklin Township	Robert W. Schmid, Pittstown, 08867 (201) 735-5283	Arthur Johnson, Pittstown, 08867 (201) 735-8711
Frenchtown Borough	Charles G. Thorne, Annandale, 08801 (201) 735-8635	Virginia Atheras, Frenchtown, 08825 (201) 996-4524
Glen Gardner Borough	Robert M. Vance, Somerville, 08876 (201) 526-1226	Nancy Smith, Glen Gardner, 08826 (201) 537-4748
Hampton Borough	Robert M. Vance, Somerville, 08876 (201) 526-1226	Barbara Poole, Hampton, 08827 (201) 537-2329
High Bridge Borough	Herbert B. Tietjen, High Bridge, 08829 (201) 735-7047	Deborah Giordano, High Bridge, 08829 (201) 638-6170
Holland Township	Paul Frank Dzavik, Milford, 08848 (201) 995-4830	Thomas Cegielski,Milford, 08848 (201) 995-2047
Kingwood Township	Lawrence Melamed, Frenchtown, 08825 (201) 996-4276 or (215) 493-6816 (Home)	Margaret Augustine, Frenchtown, 08825 (201) 996-4276
Lambertville City	Lorah Houser Jankord, Lambertville, 08530 (609) 397-0110	Barbara Strouse, Lambertville, 08530 (609) 397-0110
Lebanon Borough	Curtis Schick, Little York, 08834 (201) 735-5115	Robert F. Hagan, Sr., Lebanon, 08833 (201) 236-2342
Lebanon Township	Carole Hoffman, Glen Gardner, 08826 (201) 537-2180	Pauline B. Smith, Glen Gardner, 08826 (201) 638-8525
Milford Borough	Charles G. Thorne, Milford, 08848 (201) 735-8635	Judy Holmberg, Milford, 08848 (201) 995-2760
Raritan Township	William A. Brewer, Flemington, 08822 (201) 782-1740	John W. Tine, Jr., Flemington, 08822 (201) 782-2919
Readington Township	Herbert Tietjen, Whitehouse Station, 08889 (201) 534-9715	Pat Horn, Whitehouse Station, 08889 (201) 534-9761
Stockton Borough	Vincent J. Maguire, Annandale, 08801 (201) 735-5242	Carol Hettman, Stockton, 08559 (609) 397-8946
Tewksbury Township	Curtis H. Schick, Lebanon, 08833 (201) 832-9424	Kay Winzenreid, Lebanon, 08833 (201) 832-5511
Union Township	Paul Dzavik, Hampton, 08827 (201) 735-9555	Klara Tarsi, Hampton, 08827 (201) 735-9110
West Amwell Township	Michael Kuzma, Lambertville 08530 (609) 397-2054 or 466-2225 (Home)	Catherine Parks,Lambertville, 08530 (609) 397-2058

ASSESSORS, DEPUTY ASSESSORS AND COLLECTORS IN MERCER COUNTY

TAXING DISTRICT	ASSESSOR—P.O. ADDRESS	COLLECTOR—P.O. ADDRESS
East Windsor Township	H. William Amundsen, E. Windsor, 08520 (609) 443-4000	Dolores A. Clark, E. Windsor, 08520 (609) 443-4000

Ewing Township	Charles Drotar, Jr., Trenton, 08618 (609) 883-2900 John Elder, Trenton	Blacey M. Cammarata, Trenton, 08618 (609) 883-2900
Hamilton Township	H. Randolph Brokaw, Trenton, 08650 (609) 890-3654	Salvatore P. Cannizzaro, Trenton, 08650 (609) 890-3890
Hightstown Borough	Robert E. Ohle, Hightstown, 08520 (609) 448-1080	Edith V. Erving, Hightstown, 08520 (609) 448-1080
Hopewell Borough	Christopher Fuges, Hopewell, 08525 (609) 466-0965	Marian Allen, Hopewell, 08525 (609) 466-0965
Hopewell Township	Donald Kosul, Titusville, 08560 (609) 737-0607	Arthur Johnson, Titusville, 08560 (609) 737-0630
Lawrence Township	William H. Hough, Lawrenceville, 08648 (609) 896-9400, Ext. 213	Alice Ross, Lawrenceville, 08648 (609) 896-9400, Ext. 219
Pennington Borough	William C. Rockel, Pennington, 08534 (609) 737-0276	Irene Billings, Pennington, 08534 (609) 737-0276
Princeton Borough	Carol Ann Caskey, Princeton, 08540 (609) 921-6894	Decimus W. Marsh, Princeton, 08542 (609) 924-3439
Princeton Township	Carol Ann Caskey, Princeton, 08540 (609) 924-1084	John S. Clawson, Jr., Princeton, 08540 (609) 924-1058
Trenton City	Joseph T. Kucinski, Trenton, 08608 (609) 989-3091	Edward Kirkendoll, Trenton, 08608 (609) 989-3071
Washington Township	E. Lee Jones, Robbinsville, 08691 (609) 259-7062	Judith Scheideler, Robbinsville, 08691 (609) 259-9498
West Windsor Township	Steven H. Benner, Princeton Jct., 08550 (609) 799-2400	Kay T. Reed, Princeton Jct., 08550 (609) 799-2400

ASSESSORS, DEPUTY ASSESSORS AND COLLECTORS IN MIDDLESEX COUNTY

TAXING DISTRICT	ASSESSOR—P.O. ADDRESS	COLLECTOR—P.O. ADDRESS
Carteret Borough	William Marbach, Carteret, 07008 (201) 541-7822	Patrick DeBlasio, Carteret, 07008 (201) 541-7814
Cranbury Township	Robert S. Barlow, Jr., Hightstown, 08520 (609) 395-0544	Kathryn M. Hansen, Cranbury, 08512 (609) 395-0760
Dunellen Borough	Thomas Boyle, So. Plainfield, 07080 (201) 968-5343	Mrs. K.A. Gangemi, Dunellen, 08812 (201) 968-1226
East Brunswick Township	Walter G. Kosul, E. Brunswick, 08816 (201) 390-6845	Irene Wolff, E. Brunswick, 08816 (201) 390-6835
Edison Township	Paul Rafianni, Edison, 08817 (201) 287-0900	Gary M. Farinich, Edison, 08817 (201) 287-0900
Helmetta Borough	Edward Heindel, Jamesburg, 08831 (201) 521-0386	Margaret J. Wilson, Helmetta, 08828 (201) 521-0386
Highland Park Borough	Sandra Blake, Highland Park, 08904 (201) 572-3400	George J. Katz, Highland Park, 08904 (201) 572-3400
Jamesburg Borough	Carmen C. Pirre, Jamesburg, 08831 (201) 521-2222	Frank J. Jawidzik, Jamesburg, 08831 (201) 521-2222
Metuchen Borough	Sandra Blake, Metuchen, 08840 (201) 632-8516	Eleanor Brennan, Metuchen, 08840 (201) 632-8512
Middlesex Borough	Francis T. Zupko, Middlesex, 08846 (201) 356-7400	Shirlee Androus, Middlesex, 08846 (201) 356-7400
Milltown Borough	Eldo Magnani, Jr., Sayreville, 08872 (201) 828-1500	Diane Wagner, Milltown, 08850 (201) 828-2100
Monroe Township	Thomas R. Lawrence, Jamesburg, 08831 (201) 521-4400	Josephine Rosnick, Jamesburg, 08831 (201) 521-4400
New Brunswick City	Kathleen Hayes, New Brunswick, 08901 (201) 745-5040	Elizabeth E. Barry, New Brunswick, 08901 (201) 745-5040
N. Brunswick Township	Susan Supak, N. Brunswick, 08902 (201) 247-0922	Pamela Rosky, N. Brunswick, 08902 (201) 247-0922
Old Bridge Township	Courtney Powell, Old Bridge, 08857 (201) 721-5500	Claire Viafora, Old Bridge, 08857 (201) 721-5500
Perth Amboy City	James G. Goumas, Perth Amboy, 08861 (201) 826-0290	Marion LaPira, Perth Amboy, 08861 (201) 826-0290
Piscataway Township	Joan Dambach, Piscataway, 08854 (201) 981-0800 Thomas Boyle, So. Plainfield John Redmond, Highland Park	Edward Wanzie, Piscataway, 08854 (201) 981-0800
Plainsboro Township	Barbara K. Lytle, Plainsboro, 08536 (609) 799-0909	Philip Rodefeld, Plainsboro, 08536 (609) 799-0909

Sayreville Borough	Joseph Kupsch, Jr., Sayreville, 08872 (201) 390-7080	James P. Dolan, Sayreville, 08872 (201) 390-7040
South Amboy City	Charles Monica, South Amboy, 08879 (201) 727-4600 Joseph Noble, South Amboy	Jo Anne Brennan, So. Amboy, 08879 (201) 727-4600
So. Brunswick Township	Eli Serlenga, Monmouth Jct., 08852 (201) 329-4000 Linda E. Peters, Monmouth Jct.	Joseph E. Rauch, Monmouth Jct., 08852 (201) 329-4000
South Plainfield Borough	Gary Toth, So. Plainfield, 07080 (201) 754-9000	Charles C. Haus, So. Plainfield, 07080 (201) 754-9000
South River Borough	Carl J. Alongi, Jr., So. River, 08882 (201) 257-1209	John Florentino, So. River, 08882 (201) 238-3930
Spotswood Borough	Susan Supak, Spotswood, 08884 (201) 251-3378	Jean Gretch, Spotswood, 08884 (201) 251-3378
Woodbridge Township	John Redmond, Woodbridge, 07095 (201) 634-4500	Harold F. Mullin, Woodbridge, 07095 (201) 634-4500

ASSESSORS, DEPUTY ASSESSORS AND COLLECTORS IN MONMOUTH COUNTY

TAXING DISTRICT	ASSESSOR—P.O. ADDRESS	COLLECTOR—P.O. ADDRESS
Aberdeen Township	Frank Nelson, Aberdeen, 07747 (201) 583-4200	Pauline K. Behr, Aberdeen, 07747 (201) 583-4200
Allenhurst Borough	Benjamin P. Lissner, Jr., Deal, 07723 (201) 531-2757	Edward Mazzacco, Allenhurst, 07711 (201) 531-2757
Allentown Borough	E. Lee Jones, Allentown, 08501 (609) 259-3151	H. Marie Mika, Allentown, 08501 (609) 259-3151
Asbury Park City	Mary Lou Hartman, Asbury Park, 07712 (201) 775-2100	Helen Pride, Asbury Park, 07712 (201) 775-2100
Atlantic Highlands Boro	Edwin M. Morse, Atlantic Highlands, 07716 (201) 291-1444	Joan A. Smith, Atlantic Highlands, 07716 (201) 291-3297
Avon-by-the-Sea Borough	Charles Bramhall, Avon, 07717 (201) 774-0871	Eleanor B. Cottrell, Avon, 07717 (201) 774-0871
Belmar Borough	William A. Burkhardt, Belmar, 07719 (201) 681-3893	Charles F. Ormsbee, Jr., Belmar, 07719 (201) 681-1176
Bradley Beach Borough	Charles Bramhall, Avon-by-the-Sea, 07717 (201) 776-2999	Betty Jo Arbeitman, Bradley Beach, 07720 (201) 776-2999
Brielle Borough	William A. Burkhardt, Brielle, 08730 (201) 528-6600	Karen S. Brisben, Brielle, 08730 (201) 528-6600
Colts Neck Township	Bernard J. Marx, Colts Neck, 07722 (201) 462-5470	Caroline McCoy, Colts Neck, 07722 (201) 462-5470
Deal Borough	Benjamin P. Lissner, Jr., Deal, 07723 (201) 531-1454 Arthur S. Bahiav, Deal	Margaret Mazza, Deal, 07723 (201) 531-1454
Eatontown Borough	John A. Turtora, Eatontown, 07724 (201) 389-7609	Patricia De Ponti, Eatontown, 07724 (201) 389-7603
Englishtown Borough	Michael Ticktin, Englishtown, 07726 (201) 446-9235	David H. Baird, Englishtown, 07726 (201) 446-9235
Fair Haven Borough	Bernard J. Marx, Fair Haven, 07701 (201) 741-0891	Dale Connor, Fair Haven, 07701 (201) 741-0891
Farmingdale Borough	Gladys P. Ascough, Farmingdale, 07727 (201) 938-4077	Charles F. Ormsbee, Jr. Farmingdale, 07727 (201) 938-4077
Freehold Borough	Sharon R. Hartman, Freehold, 07728 (201) 462-1410	Edward M. Lewis, Freehold, 07728 (201) 462-1410
Freehold Township	Nancy A. Queeney, Freehold, 07728 (201) 462-7900	Robert N. Ferrell, Freehold, 07728 (201) 462-7900
Hazlet Township	Robert J. Smith, Hazlet, 07730 (201) 264-1700	Emily Beam, Hazlet, 07730 (201) 264-1700
Highlands Borough	Albert Emery, Highlands, 07732 (201) 872-1519	Herbert W. Hartsgrove, Highlands, 07732 (201) 872-1516
Holmdel Township	Vincent M. Pomarico, Holmdel, 07733 (201) 946-8197	Shirley S. Cox, Holmdel, 07733 (201) 946-4455
Howell Township	Gladys P. Ascough, Howell, 07731 (201) 938-4500	Hedda Barkalow, Howell, 07731 (201) 938-4500
Interlaken Borough	Ernest Hoffman, Interlaken, 07712 (201) 531-3688	James T. Burke, Interlaken, 07712 (201) 531-3688

Keansburg Borough	Mary Lou Hartman, Keansburg, 07734 (201) 787-0215, Ext. 35	Annette Morrison, Keansburg, 07734 (201) 787-0215, Ext. 26
Keyport Borough	Courtney Powell, Keyport, 07735 (201) 739-3900	Pauline Redmond, Keyport, 07735 (201) 739-3900
Little Silver Borough	Bernard J. Marx, Little Silver, 07739 (201) 842-2400	Catherine C. Wright, Little Silver, 07739 (201) 842-2400
Loch Arbour Village	Benjamin P. Lissner, Deal, 07723 (201) 531-4740	Helen Pines, Loch Arbour, 07711 (201) 531-4740
Long Branch City	Dennis Raftery, Long Branch, 07740 (201) 222-7000	Edward Mazzacco, Long Branch, 07740 (201) 222-7000, Ext. 26
Manalapan Township	Cathy A. Buchalski, Manalapan, 07726 (201) 446-3200	Ethel Chalmers, Manalapan, 07726 (201) 446-3200
Manasquan Borough	William A. Burkhardt, Manasquan, 08736 (201) 223-2292	Charles E. Patterson, Manasquan, 08736 (201) 223-2292
Marlboro Township	VACANCY, Marlboro, 07746 (201) 536-0200	Shirley Giaquinto, Marlboro, 07746 (201) 536-0200
Matawan Borough	Edward Morse, Matawan, 07747 (201) 290-2006	Mary M. Geran, Matawan, 07747 (201) 290-2005
Middletown Township	Barbara Clark, Middletown, 07748 (201) 615-2000	Dorothy E. Dorsett, Middletown, 07748 (201) 615-2000
Millstone Township	Lawrence Marzocca, Clarksburg, 08510 (609) 259-2650	David H. Baird, Englishtown, 07726 (201) 462-4770
Monmouth Beach Boro	Roy H. Olsen, Monmouth Beach, 07750 (201) 229-2204	Shirley A. Barry, Monmouth Beach, 07750 (201) 229-2204
Neptune Township	William Nikitich, Neptune, 07753 (201) 988-5200	James T. Burke, Neptune, 07753 (201) 988-5200
Neptune City	Ernest Hoffman, Neptune, 07753 (201) 776-7224	Charles Ormsbee, Jr., Neptune, 07753 (201) 776-7224
Ocean Township	Alba Dello, Oakhurst, 07755 (201) 531-5000	Martin L. Bailey, Oakhurst, 07755 (201) 531-5000
Oceanport Borough	Ernest G. Hoffman, Oceanport, 07757 (201) 222-8221 Frank A. Anfuso, Oceanport George F. Barrett, Oceanport	Ida M. Lancaster, Oceanport, 07757 (201) 222-8221
Red Bank Borough	A. Fred Maffeo, Red Bank, 07701 (201) 530-2767	Bruce Loversidge, Red Bank, 07701 (201) 530-2742
Roosevelt Borough	Michael L. Ticktin, Roosevelt, 08555 (609) 448-0539	Louise Prezant, Roosevelt, 08555 (609) 448-0539
Rumson Borough	Robert J. Smith, Rumson, 07760 (201) 842-3302	Marie Pomphrey, Rumson, 07760 (201) 842-1170
Sea Bright Borough	Roy H. Olsen, Monmouth Beach, 07750 (201) 842-0099	Mary Larson, Sea Bright, 07760 (201) 842-0099
Sea Girt Borough	William A. Burkhardt, Sea Girt, 08750 (201) 449-9433	Helen B. Brash, Sea Girt, 08750 (201) 449-9433
Shrewsbury Borough	Bernard J. Marx, Shrewsbury, 07701 (201) 741-3322	Jane A. Longo, Shrewsbury, 07701 (201) 741-3322
Shrewsbury Township	Bernard J. Marx, Eatontown, 07724 (201) 542-0675	Valerie Nadeau, Eatontown, 07724 (201) 542-0675
South Belmar Borough	Charles Bramhall, Avon-by-the-Sea, 07717 (201) 681-3232	Claire Haggerty, So. Belmar, 07719 (201) 681-3232
Spring Lake Borough	William A. Burkhardt, Spring Lake, 07762 (201) 449-3888	Mary Jane Sylvester, Spring Lake, 07762 (201) 449-3886
Spring Lake Heights Boro	Barbara Clark, Spring Lake, 07762 (201) 449-3500	Jeanne West, Spring Lake, 07762 (201) 449-3500
Tinton Falls Borough	Frank C. Nelson, Tinton Falls, 07724 (201) 542-2324	Lois Emmons, Tinton Falls, 07724 (201) 542-0797
Union Beach Borough	Robert Smith, Union Beach, 07735 (201) 264-2360	Eileen Schlemm, Union Beach, 07735 (201) 264-5662
Upper Freehold Township	William Nikitich, Cream Ridge, 08514 (609) 758-7738	Charles T. Faber, Jr., Cream Ridge, 08514 (609) 758-7738
Wall Township	Grace Milton, Wall, 07719 (201) 681-6300	Betty McKelvey, Wall, 07719 (201) 681-6300
West Long Branch Boro	F. Donald Squillante, W. Long Branch, 07764 (201) 229-1756 Frank A. Anfuso, W. Long Branch	Frances Martinson, W. Long Branch, 07764 (201) 222-3649

ASSESSORS, DEPUTY ASSESSORS AND COLLECTORS IN MORRIS COUNTY

TAXING DISTRICT	ASSESSOR—P.O. ADDRESS	COLLECTOR—P.O. ADDRESS
Boonton Town	Ann Gentile, Boonton, 07005 (201) 299-7725 Arthur J. Higgins, Boonton	Robert Kapral, Boonton, 07005 (201) 299-7721
Boonton Township	John A. Dyksen, Boonton, 07005 (201) 625-8332 Rosalie D. Zaccone, Boonton	John W. Kline, Boonton, 07005 (201) 334-0523
Butler Borough	Pasquale Aceto, Butler, 07405 (201) 838-5158	Janice R. Siek, Butler, 07405 (201) 838-7207
Chatham Borough	Kenneth A. Holmberg, Chatham, 07928 (201) 635-1779	Gerald A. Viturello, Chester, 07930 (201) 635-1778
Chatham Township	Ernest F. Del Guercio, Chatham, 07928 (201) 822-1648	Mary Ellen Babyack, Chatham, 07928 (201) 377-0590
Chester Borough	Peyton W. Rochelle, Chester, 07930 (201) 879-5361 or 879-5894	Julia A. Robinson, Chester, 07930 (201) 879-5361
Chester Township	Peyton W. Rochelle, Chester, 07930 (201) 879-5894	E. Naomi Caruso, Chester, 07930 (201) 879-5274
Denville Township	John A. Dyksen, Denville, 07834 (201) 625-8332 Rosalie D. Zacc[illegible]e, Denville	Elizabeth Herrmann, Denville, 07834 (201) 625-8310
Dover Town	John R. Staley, Dover, 07801 (201) 366-2200, Ext. 30	Frances Luke, Dover, 07801 (201) 366-2200, Ext. 32
East Hanover Township	Mary Q. Hill, E. Hanover, 07936 (201) 887-5056	Carol Reardon, E. Hanover, 07936 (201) 887-5667
Florham Park Borough	John J. Murray, Florham Park, 07932 (201) 377-5800	JoAnne Sendler, Florham Park, 07932 (201) 377-1923
Hanover Township	Larry Mistichelli, Whippany, 07981 (201) 428-2494	Michael S. Zambito, Whippany, 07981 (201) 428-2480
Harding Township	Pasquale Aceto, New Vernon, 07976 (201) 267-8000	Joyce M. Stauss, New Vernon, 07976 (201) 455-7106
Jefferson Township	Arthur E. Mitchko, Lake Hopatcong, 07849 (201) 697-1500, Ext. 16	Margaret B. Knuth, Lake Hopatcong, 07849 (201) 697-1500, Ext. 12
Kinnelon Borough	Richard F. Lummer, Kinnelon, 07405 (201) 838-5402	Irene D. Kwasnik, Kinnelon, 07405 (201) 838-5405
Lincoln Park Borough	Thomas W. Lenhardt, Lincoln Park, 07035 (201) 694-6100, Ext. 116	Myrtle J. Gilliland, Lincoln Park, 07035 (201) 694-6100, Ext. 123
Madison Borough	Donald J. Sherman, Madison, 07940 (201) 593-3067	Margaret A. Sarrow, Madison, 07940 (201) 593-3055
Mendham Borough	Ernest F. DelGuercio, Mendham, 07945 (201) 543-7152	Mary T. Hulse, Mendham, 07945 (201) 543-7152
Mendham Township	Ernest F. DelGuercio, Brookside, 07926 (201) 543-4625	Stephen P. Arthur, Brookside, 07926 (201) 543-4570
Mine Hill Township	Morris M. Perugini, Mine Hill, 07801 (201) 366-9002	Marcella Gallo, Mine Hill, 07801 (201) 366-9002
Montville Township	Thomas W. Lenhardt, Montville, 07045 (201) 334-2470	Marjorie Witty, Montville, 07045 (201) 334-2590
Morris Township	Robert J. Edgar, Convent Station, 07961 (201) 326-7380 Sharon Coviello, Convent Station	Rose Ann Santillo, Convent Station, 07961 (201) 326-7420
Morris Plains Borough	Allan W. Adams, Morris Plains, 07950 (201) 538-2444	Janell D. Bliss, Morris Plains, 07950 (201) 538-2444
Morristown Town	Victor J. Lupi, Morristown, 07960 (201) 292-6668	John M. Watson, Morristown, 07960 (201) 292-6661
Mountain Lakes Boro	James C. Jones, Mountain Lakes, 07046 (201) 334-3131	Barbara Kelly, Mountain Lakes, 07046 (201) 334-3131
Mt. Arlington Borough	Dorothy S. McCarthy, Mt. Arlington, 07856 (201) 398-4100 Morris M. Perugini, Mt. Arlington	Morris M. Perugini, Mt. Arlington, 07856 (201) 398-4100
Mt. Olive Township	VACANCY, Budd Lake, 07828 (201) 691-0900, Ext. 42 or 43	Winifred Roger, Budd Lake, 07828 (201) 691-0900, Ext. 312
Netcong Borough	Anne Mac Kinnon, Netcong, 07857 (201) 347-0252	Alice J. Henderson, Netcong, 07857 (201) 347-0252

Parsippany-Troy Hills Twp.	Thomas McCullum, Parsippany, 07054 (201) 263-4271 Anthony Scozzafava, Parsippany	Francis S. Ogrodnik, Parsippany, 07054 (201) 263-4255
Passaic Township	Mark Whitt, Millington, 07946 (201) 647-0550	Armando Rossi, Millington, 07946 (201) 647-0550
Pequannock Township	Charles Taylor, Pompton Plains, 07444 (201) 835-5700	Regina M. Bauer, Pompton Plains, 07444 (201) 835-5700
Randolph Township	John R. Staley, Randolph, 07869 (201) 361-8200	Lisa Combes, Randolph, 07869 (201) 361-8200
Riverdale Borough	Frank Dalton, Riverdale, 07457 (201) 835-4060	Kathleen VanOrden, Riverdale, 07457 (201) 835-4060
Rockaway Borough	Dorothy S. McCarthy, Rockaway, 07866 (201) 627-2000	Ann M. James, Rockaway, 07866 (201) 627-2000
Rockaway Township	Harold Baumwoll, Rockaway, 07866 (201) 627-7200 Natalie Lipkin, Rockaway	Frances Antonich, Rockaway, 07866 (201) 627-7200
Roxbury Township	Morris M. Perugini, Succasunna, 07876 (201) 927-2021 Herbert Tietjen, Succasunna	Harold J. Davis, Succasunna, 07876 (201) 927-2023
Victory Gardens Borough	Rosalie Zaccone, Dover, 07801 (201) 366-5312	Stephen P. Arthur, Dover, 07801 (201) 366-5312
Washington Township	Robert W. Pastor, Long Valley, 07853 (201) 876-3315	Marjorie L. Bryant, Long Valley, 07853 (201) 876-3845
Wharton Borough	Dorothy S. McCarthy, Wharton, 07885 (201) 361-8444	VACANCY, Wharton, 07885 (201) 361-8444

ASSESSORS, DEPUTY ASSESSORS AND COLLECTORS IN OCEAN COUNTY

TAX DISTRICT	ASSESSOR—P.O. ADDRESS	COLLECTOR—P.O. ADDRESS
Barnegat Township	Debbie Spettel, Barnegat, 08005 (609) 698-7832	Kathleen D'Agastino,Barnegat, 08005 (609) 698-7832
Barnegat Light Borough	William J. Procacci, Surf City, 08006 (609) 494-2343 or 494-9196	Eleanor I. Pearson, Barnegat Light, 08006 (609) 494-2343 or 494-9196
Bay Head Borough	Martin J. Burns, Jr., Bay Head, 08742 (201) 892-0633	Patricia Wojcik, Bay Head, 08742 (201) 892-8920
Beach Haven Borough	William Hyatt, Beach Haven, 08008 (609) 492-0111	Ann M. White, Beach Haven, 08008 (609) 492-0111
Beachwood Borough	Thomas P. Lenahan, Beachwood 08722 (201) 349-0245	Elizabeth Allaire, Beachwood, 08722 (201) 349-0245
Berkeley Township	Ruth A. Hardie, Bayville, 08721 (201) 244-7400, Ext. 25	Geraldine Dorso, Bayville, 08721 (201) 244-7400, Ext. 18
Brick Township	Joseph A. Cordo, Brick Town, 08723 (201) 477-3000, Ext. 240	Mike Iacobino, Brick Town, 08723 (201) 477-3000, Ext. 220
Dover Township	Lawrence Henbest, Toms River, 08753 (201) 341-1000, Ext. 302 Victoria Mickiewicz, Toms River	Dorothy Huyler, Toms River, 08753 (201) 341-1000, Ext. 362
Eagleswood Township	Joseph C. Horner, Waretown, 08092 (609) 296-3054	Barbara A. Stover, West Creek, 08092 (609) 296-3054
Harvey Cedars Borough	Mary A. Nash, Harvey Cedars, 08040 (609) 494-2843	George Laczko, Harvey Cedars, 08008 (609) 494-2843
Island Heights Borough	Victoria Mickiewicz, Island Hgts., 08732 (201) 270-6415	Peter A. Rotolo, Island Heights, 08732 (201) 270-6415
Jackson Township	Frank R. Viafora, Jackson, 08527 (201) 928-1200 Ivan Mickle, Jackson	Marguerite Gilbertson, Jackson, 08527 (201) 928-1200
Lacey Township	Ethel M. Exel, Forked River, 08731 (609) 693-5408 Theresa Poznanski, Forked River	Joseph Regatts, Forked River, 08731 (609) 693-5282, Ext. 28
Lakehurst Borough	John E. Currie, Lakehurst, 08733 (201) 657-4141	Marie Bell, Lakehurst, 08733 (201) 657-4141, Ext. 416
Lakewood Township	John A. Turtora, Lakewood, 08701 (201) 364-2500, Ext. 249 Joseph Canning, Lakewood Leonard F. Turtora, Lakewood	Barbara Jo Carney, Lakewood, 08701 (201) 364-2500, Ext. 221
Lavallette Borough	Dennis Raftery, Toms River, 08735 (201) 793-7474 Doris Q. Card, Lavallette	Michele Burk, Lavallette, 08735 (201) 793-7474

Little Egg Harbor Twp	Joseph J. Sorrentino, Jr., Tuckerton, 08087 (609) 296-7246	Carolyn J. Rider, Tuckerton, 08087 (609) 296-7243
Long Beach Township	William P. Hyatt, Brant Beach, 08008 (609) 494-2153, Ext. 26	Mary Ann Mayo, Brant Beach, 08008 (609) 494-2153, Ext. 15
Manchester Township	Joyce A. Jones, Lakehurst, 08733 (201) 657-8121, Ext. 70 John E. Currie, Lakehurst	Linda Alexander, Lakehurst, 08733 (201) 657-8121, Ext. 78
Mantoloking Borough	August G. St. John, Mantoloking, 08738 (201) 899-3434	William R. Wesson, Mantoloking, 08738 (201) 899-3434
Ocean Township	Joseph Horner, Waretown, 08758 (609) 693-3280	Josephine Gerdes, Waretown, 08758 (609) 693-3179
Ocean Gate Borough	Robert K. Mancke, Ocean Gate, 08740 (201) 269-3166	Laura B. Hawkins, Ocean Gate, 08740 (201) 269-3166
Pine Beach Borough	Kathleen A. Ferrante, Pine Beach, 08741 (201) 349-6425	Christine R. Dehnz, Pine Beach, 08741 (201) 349-6425
Plumstead Township	John Keller, Jr., New Egypt, 08533 (609) 758-2241	Mildred Cramer, New Egypt, 08533 (609) 758-2266
Point Pleasant Borough	James L. Anderson, Pt. Pleasant, 08742 (201) 892-3434	Bernadine E. Regan, Pt. Pleasant, 08742 (201) 892-3434
Pt. Pleasant Beach Boro	James L. Anderson, Pt. Pleasant Beach, 08742 (201) 892-5060	Cynthia Anderson, Pt. Pleasant, 08742 (201) 892-1118
Seaside Heights Borough	Walter Sturko, Seaside Hgts., 08751 (201) 793-9100	Kathleen Magaraci, Seaside Hgts., 08751 (201) 793-9100
Seaside Park Borough	Walter Sturko, Seaside Park, 08752 (201) 793-6787, Ext. 32 Michael M. Sturko, Toms River	Joan McClister, Seaside Park, 08752 (201) 793-6787
Ship Bottom Borough	William J. Procacci, Ship Bottom, 08008 (609) 494-2171	Lillian Douglass, Ship Bottom, 08008 (609) 494-1613
South Toms River Boro	Anthony Halak, So. Toms River, 08757 (201) 349-0403	Mike Iaconino,So. Toms River 08757 (201) 349-0339
Stafford Township	Arlene Oliver, Manahawkin, 08050 (609) 597-1069 Beth A. Marshall, Manahawkin	Jean Reese, Manahawkin, 08050 (609) 597-1067
Surf City Borough	Richard M. Warren, Surf City, 08008 (609) 494-6448	Ronald C. Freitag, Surf City, 08008 (609) 494-2400
Tuckerton Borough	Frederick R. Millman, Tuckerton, 08087 (609) 296-4916	Mary King,Tuckerton, 08087 (609) 296-4900

ASSESSORS, DEPUTY ASSESSORS AND COLLECTORS IN PASSAIC COUNTY

TAXING DISTRICT	ASSESSOR—P.O. ADDRESS	COLLECTOR—P.O. ADDRESS
Bloomingdale Borough	Brian D. Townsend, Bloomingdale, 07403 (201) 838-0778	Ann Marie Mancuso, Bloomingdale, 07403 (201) 838-0330
Clifton City	Alfred J. Greene, Jr., Clifton, 07015 (201) 470-5838 G. Fred Burlazzi, Clifton	Vincent Foti, Jr., Clifton, 07015 (201) 470-5830
Haledon Borough	Clyde R. Sherrow, Jr., Haledon, 07508 (201) 595-0268	Renate I. Lampe, Haledon, 07508 (201) 942-6538
Hawthorne Borough	VACANCY, Hawthorne, 07506 (201) 427-1169	Beverly Allen, Hawthorne, 07506 (201) 427-1242
Little Falls Township	Raymond Damiano, Little Falls, 07424 (201) 256-0272	VACANCY, Little Falls, 07424 (201) 256-0994
North Haledon Borough	Michael S. Barker, N. Haledon, 07508 (201) 427-7520	Marie Cerino, N. Haledon, 07508 (201) 427-5810
Passaic City	Albert R. Galik, Passaic, 07055 (201) 365-5542	William Giaconia, Jr., Passaic, 07055 (201) 365-5530
Paterson City	George J. Sokalski, Paterson, 07505 (201) 881-3486 Charles Parmelli, Paterson James B. Krieger, Paterson	Kathleen Gibson, Paterson, 07505 (201) 881-3450
Pompton Lakes Borough	Frank Giovatto, Pompton Lakes, 07442 (201) 790-7902 John Steinhauser, Pompton Lakes	John D. Sterling, Pompton Lakes, 07442 (201) 835-0143
Prospect Park Borough	Frank Giovatto, Prospect Park, 07508 (201) 942-6884	Marion DeVries, Prospect Park, 07508 (201) 790-7902
Ringwood Borough	Susan Yancey-Disbrow, Ringwood, 07456 (201) 962-7020	Charles E. De Deyn, Ringwood, 07456 (201) 962-7078

Totowa Borough	Curt T. Maskiee, Totowa, 07512 (201) 956-1007	Angela Mecca, Totowa, 07512 (201) 956-1000
Wanaque Borough	Joseph Gilabert, Jr., Wanaque, 07465 (201) 839-3110	Dale Mathews Nelson, Wanaque, 07465 (201) 839-3000
Wayne Township	Dorothy S. Kreitz, Wayne, 07470 (201) 694-1800 Michael S. Barker, Wayne	Vincent R. Rinaldo, Wayne, 07470 (201) 694-1800
West Milford Township	Brian D. Townsend, W. Milford, 07480 (201) 728-2791	Cindy Mooney, W. Milford, 07480 (201) 728-2781
West Paterson Borough	Andrew L. Allu, W. Paterson, 07424 (201) 345-8102	Andrew G. Carioti, W. Paterson, 07424 (201) 345-8101

ASSESSORS, DEPUTY ASSESSORS AND COLLECTORS IN SALEM COUNTY

TAXING DISTRICT	ASSESSOR—P.O. ADDRESS	COLLECTOR—P.O. ADDRESS
Alloway Township	George M. Taylor, Jr., Alloway, 08001 (609) 935-4080	John Zarin, Alloway, 08001 (609) 935-5562
Carneys Point Township	T. Ralph Smith, Carneys Point, 08069 (609) 299-9008 or 299-1760	Phyllis Press, Carneys Point, 08069 (609) 299-1052
Elmer Borough	Harold H. Hofmann, Elmer, 08318 (609) 358-4010	Burroughs Timberman, Elmer, 08318 (609) 358-8636 or 358-4010
Elsinboro Township	Randall L. Shidner, Salem, 08079 (609) 935-3539	Delores Marts, Salem, 08079 (609) 935-7346
Lower Alloways Creek Twp.	Joseph M. Harasta, Salem, 08079 (609) 935-3721	Maryann Chapman, Hancocks Bridge, 08038 (609) 935-0355
Mannington Township	Donna Harris, Salem, 08079 (609) 935-6999	Donald A. Stiles, Salem, 08079 (609) 935-0421
Oldmans Township	Henry Newman, Jr., Pedricktown, 08067 (609) 299-1889 or 299-0170	Douglas M. Vass, Sr., Pedricktown, 08067 (609) 299-2794
Penns Grove Borough	Leon A. Maftioli, Penns Grove, 08069 (609) 299-3220	Emma D. Mallett, Penns Grove, 08069 (609) 299-4640
Pennsville Township	James T. Shidner, Pennsville, 08070 (609) 678-6262	Leon H. Kellmyer, Pennsville, 08070 (609) 678-4041
Pilesgrove Township	W. Kirk Horner, Harrisonville, 08039 (609) 478-4216 or 769-3424	Elmer C. Brown, Woodstown, 08098 (609) 769-2421
Pittsgrove Township	George M. Taylor, Jr., Elmer, 08318 (609) 358-3722	Leah Hopkins, Elmer, 08318 (609) 358-3723
Quinton Township	Joseph M. Harasta, Salem, 08079 (609) 935-4430	Elmer C. Brown, Quinton, 08072 (609) 935-2325
Salem City	Henry N. Nelson, Salem, 08079 (609) 935-2024	David A. Cawman, Salem, 08079 (609) 935-0372
Upper Pittsgrove Twp	R. Curtis Hackett, Elmer, 08318 (609) 358-8306	Doris Downer, Elmer, 08318 (609) 358-2137 or 358-8500
Woodstown Borough	J. Bruce Gahrs, Swedesboro, 08085 (609) 467-1399 or 769-2200	Elaine H. Urion, Woodstown, 08098 (609) 769-2200 or 769-0761

ASSESSORS, DEPUTY ASSESSORS AND COLLECTORS IN SOMERSET COUNTY

TAXING DISTRICT	ASSESSOR—P.O. ADDRESS	COLLECTOR—P.O. ADDRESS
Bedminster Township	Norman A. Stevens, Bedminster, 07921 (201) 234-0366	Mona Barba, Bedminster, 07921 (201) 234-1336
Bernards Township	Marcia Zujkowski, Basking Ridge, 07920 (201) 204-3082	Anna Kerr, Basking Ridge, 07920 (201) 204-3079
Bernardsville Borough	Charles J. Femminella, Bernardsville, 07924 (201) 766-3850 Paul Parsons, Bernardsville, 07924	Steve P. Arthur, Bernardsville, 07924 (201) 766-3000, Ext. 19
Bound Brook Borough	George L. Sopko, Bound Brook, 08805 (201) 356-0833	Randy Bahr, Bound Brook, 08805 (201) 356-0802
Branchburg Township	Frances S. Kuczynski, Somerville, 08876 (201) 526-1300	Alice Robbins, Somerville, 08876 (201) 526-1300
Bridgewater Township	Norman A. Stevens, Bridgewater, 08807 (201) 725-4976	Barbara Pappas, Bridgewater, 08807 (201) 725-6300
Far Hills Borough	Hubert W. Amundsen, Jr., Far Hills, 07931 (201) 234-0611	Shirley Potts, Far Hills, 07931 (201) 234-0611
Franklin Township	Burnham L. Hobbs, Jr., Somerset, 08873 (201) 873-2500 Olga Olesko, Somerset, 08873	Louise Colo, Somerset, 08873 (201) 873-2500

Green Brook Township	Authur L. Lewis, Green Brook, 08812 (201) 968-2002	Jane Clancy, Green Brook, 08812 (201) 968-2002
Hillsborough Township	Paul J. Endler, Neshanic, 08853 (201) 369-4313	Timothy Rauch, Neshanic, 08853 (201) 369-4313
Manville Borough	William H. Merdinger, Manville, 08835 (201) 725-9713 Frank J. Gnatek	Stephen Balint, Manville, 08835 (201) 725-5025
Millstone Borough	Marcia Zujkowski, Belle Mead, 08502 (201) 874-5531	Portia Orton, Somerville, 08876 (201) 874-5478
Montgomery Township	Jane Schneck, Belle Meade, 08502 (201) 359-8211	Salvatore Cannizzaro, Belle Meade, 08502 (201) 359-8211
North Plainfield Borough	August Church, N. Plainfield, 07060 (201) 769-2908	James A. Hannon, N. Plainfield, 07060 (201) 769-2909
Peapack-Gladstone Boro	John J. Butler, Peapack, 07977 (201) 234-2254	Hattie L. Torma, Peapack, 07977 (201) 234-2251
Raritan Borough	N.R. Cantore, Jr., Raritan, 08869 (201) 231-1300	Mary Rose Moeller, Raritan, 08869 (201) 231-1300
Rocky Hill Borough	Wilbur Lowe, Skillman, 08558 (201) 359-3413 or (609) 924-7445	Nancy Metcalf, Rocky Hill, 08553 (609) 924-7445
Somerville Borough	Eugene J. Flaherty, Somerville, 08876 (201) 725-2300	Walter P. Michaels, Somerville, 08876 (201) 725-2300
So. Bound Brook Boro	Art Lewis, Green Brook, 08812 (201) 356-0258	Catherine A. Hoats, S. Bound Brook, 08880 (201) 356-0258
Warren Township	Frances Reilly, Warren, 07060 (201) 753-8000	Loree Saums, Warren, 07060 (201) 753-8000
Watchung Borough	Roy Taylor, Jr., Watchung, 07060 (201) 756-3366 Evelyn C. Miller, Watchung, 07060	Dorothy P. Eaton, Watchung, 07060 (201) 756-8333

ASSESSORS, DEPUTY ASSESSORS AND COLLECTORS IN SUSSEX COUNTY

TAXING DISTRICT	ASSESSOR—P.O. ADDRESS	COLLECTOR—P.O. ADDRESS
Andover Borough	Malcolm G. Smith, Tranquility, 07879 (201) 852-2186	Rita Wildrick, Andover, 07821 (201) 786-6221
Andover Township	Donald J. Sherman, Newton, 07860 (201) 383-6611	Alice Speer, Newton, 07860 (201) 383-6611
Branchville Borough	Glen Lantz, Jr., Branchville, 07826 (201) 948-3000	Beverly Bathgate, Branchville, 07826 (201) 948-4626
Byram Township	Donald Sherman, Stanhope, 07874 (201) 347-4729	George Micklesavage, Stanhope, 07874 (201) 347-6232
Frankford Township	John A. Dyksen, Augusta, 07822 (201) 948-4621	Mary Ann Murphy, Augusta, 07822 (201) 948-5566
Franklin Borough	Neil Cates, Jr., Franklin, 07416 (201) 827-5237	Louise Koelhoffer, Franklin, 07416 (201) 827-6585
Fredon Township	Jeffry C. McNeice, Newton, 07860 (201) 383-7025	Christine J. Storch, Newton, 07860 (201) 383-7025
Green Township	Malcolm G. Smith, Tranquility, 07879 (201) 852-9333	Christine Storch, Andover 07821 (201) 852-9333
Hamburg Borough	Donald J. DeKorte, Hamburg, 07419 (201) 827-9230	Mary Ann Murphy, Hamburg, 07419 (201) 827-9230
Hampton Township	Irwin Sabin, Newton, 07860 (201) 383-3812 John A. Dyksen, Newton John Butler, Gladstone	Paul Cummins, Newton, 07860 (201) 383-3812
Hardyston Township	Neil C. Cates, Jr., Franklin, 07416 (201) 827-3039	Julia Y. Lewis, Hamburg, 07419 (201) 827-3619
Hopatcong Borough	Leo M. Morris, Hopatcong, 07843 (201) 770-1200, Ext. 29 Virginia B. Gonzalez, Hopatcong	Dorothy Valli, Hopatcong, 07843 (201) 770-1200, Ext. 27
Lafayette Township	Lowry K. McMillen, Lafayette, 07848 (201) 383-1817	Linda V. Pettenger, Lafayette, 07848 (201) 383-1817
Montague Township	Donald J. DeKorte, Montague, 07827 (201) 293-3332	Pamela Jerger, Montague, 07827 (201) 293-7027
Newton Town	Ann McKinnon, Newton, 07860 (201) 383-3522	Joyce Carr, Newton, 07860 (201) 383-3524
Ogdensburg Borough	John J. Butler, Ogdensburg, 07439 (201) 827-5934	Margaret Alfano, Ogdensburg, 07439 (201) 827-5934

Sandyston Township	Robert W. Pastor, Layton, 07851 (201) 948-3520 (Municipal Bldg.) (201) 948-6687 (Home) Lowry K. McMillen, Layton	Beverly Bathgate, Branchville, 07826 (201) 948-3721
Sparta Township	John W. Wyckoff, Sparta, 07871 (201) 729-4903	Lorraine M. Markey, Sparta, 07871 (201) 729-4903
Stanhope Borough	Ann McKinnon, Stanhope, 07874 (201) 347-0173	Nancy Hoyt, Stanhope, 07874 (201) 347-0174
Stillwater Township	Robert Pastor, Middleville, 07855 (201) 383-9484	Donna Dyksen, Middleville, 07855 (201) 383-9484
Sussex Borough	William N. Hunt, Sussex, 07461 (201) 875-4831	Margaret Little, Sussex, 07461 (201) 875-4831
Vernon Township	Darlene Keeler, Vernon, 07462 (201) 764-4056	Josephine Prisco, Vernon, 07462 (201) 764-4057
Walpack Township	John Dyksen, Augusta, 07822 (201) 948-4562	Delores Rosenkrans, Columbia, 07832 (201) 841-9582
Wantage Township	Donald J. DeKorte, Sussex, 07461 (201) 875-7193 Melony K. Whetstone, Sussex	Jennie Edsall, Sussex, 07461 (201) 875-7194

ASSESSORS, DEPUTY ASSESSORS AND COLLECTORS IN UNION COUNTY

TAXING DISTRICT	ASSESSOR—P.O. ADDRESS	COLLECTOR—P.O. ADDRESS
Berkeley Heights Twp	Arthur L. Lewis, Berkeley Hgts., 07922 (201) 665-2291	Lora Falzarano, Berkeley Hgts., 07922 (201) 665-0702
Clark Township	Eldo Magnani, Jr., Clark, 07066 (201) 388-3600	Jeanne Decker, Clark, 07066 (201) 388-3600
Cranford Township	John M. Duryee, Cranford, 07016 (201) 709-7200	Harold Seymour, Jr., Cranford, 07016 (201) 707-7200
Elizabeth City	Joseph Amato, Elizabeth, 07201 (201) 820-4136	Anthony R. Chiodo, Elizabeth, 07201 (201) 820-4000
Fanwood Borough	Donald J. Sherman, Fanwood, 07023 (201) 322-8236	Joyce Carraway, Fanwood, 07023 (201) 322-8236
Garwood Borough	Leonard DiStefano, Garwood, 07027 (201) 789-0710 I. George Casabona, Garwood	Timothy J. Rauch, Garwood, 07027 (201) 789-0475
Hillside Township	Charles Africano, Hillside, 07205 (201) 926-2222	Joseph Skelly, Hillside, 07205 (201) 926-5102
Kenilworth Borough	Robert Brennan, Kenilworth, 07033 (201) 276-5801	Dorothy Himpele, Kenilworth, 07033 (201) 276-5800
Linden City	Emanuel Frangella, Jr., Linden, 07036 (201) 486-3800 Patrick J. Rocks, Linden Florence Demcovitz, Linden Wanda K. Ziemianek, Linden	Dorothy T. Margavitz, Linden, 07036 (201) 486-3800
Mountainside Borough	VACANCY, Mountainside, 07092 (201) 232-2400	Joan Nemick, Mountainside, 07092 (201) 232-2400
New Providence Boro	Leonard J. DiStefano, New Providence, 07974 (201) 665-1400	Richard Burr, New Providence, 07974 (201) 665-1400
Plainfield City	William D. Wheeler, Plainfield, 07061 (201) 753-3203	Lorraine Stopinski, Plainfield, 07061 (201) 753-3215
Rahway City	Thomas Luby, Rahway, 07065 (201) 381-8000	Roger E. Pribush, Rahway, 07065 (201) 381-8000
Roselle Borough	Carmen Mistichelli, Roselle, 07203 (201) 245-5601	John M. Florentino, Roselle, 07203 (201) 245-5600
Roselle Park Borough	Paul J. Endler, Roselle Park, 07204 (201) 245-2540	Jeanne K. Decker, Roselle, 07204 (201) 245-0819
Scotch Plains Township	Victoria Riddle, Scotch Plains, 07076 (201) 322-6700	Thomas Douress, Scotch Plains, 07076 (201) 322-6700
Springfield Township	Theresa Enright, Springfield, 07081 (201) 376-5800	Corinne Eckmann, Springfield, 07081 (201) 376-5800
Summit City	George C. Harraka, Summit, 07901 (201) 273-6405	Carolyn Brattloff, Summit, 07901 (201) 273-6405
Union Township	Joseph Keaveny, Union, 07083 (201) 688-2800	Joseph J. Knet, Union, 07083 (201) 688-2800
Westfield Town	Robert W. Brennan, Westfield, 07090 (201) 232-8000	Violet Jacob, Westfield, 07090 (201) 232-8000

Winfield Township	Thomas Boyle, So. Plainfield, 07080 (201) 925-3850	Margaret Gallagher, Winfield, 07036 (201) 925-3850

ASSESSORS, DEPUTY ASSESSORS AND COLLECTORS IN WARREN COUNTY

TAXING DISTRICT	ASSESSOR—P.O. ADDRESS	COLLECTOR—P.O. ADDRESS
Allamuchy Township	Dorothy S. McCarthy, Landing, 07850 (201) 852-5132	Betty C. Drake, Great Meadows, 07838 (201) 852-5132
Alpha Borough	Joseph L. Dyrek, Alpha, 08865 (201) 454-4941	Klara Tarsi, Alpha, 08865 (201) 454-0088
Belvidere Town	David Gill, Ringoes, 08551 (201) 475-3924	Lester P. Stout, Jr., Belvidere, 07823 (201) 475-4274
Blairstown Township	Donald D. Rowe, Blairstown, 07825 (201) 362-6643	Anna Fodera, Blairstown, 07825 (201) 362-6663
Franklin Township	Eloise Hagaman, Broadway, 08808 (201) 689-3994	Frank H. Convey, Washington, 07882 (201) 689-3994
Frelinghuysen Township	Henry Natyzak, Johnsonburg, 07846 (201) 852-4305	Donna Dyksen, Blairstown, 07825 (201) 362-6287
Greenwich Township	Eloise Hagaman, Stewartsville, 08886 (201) 859-0909	Gordon Kobler, Stewartsville, 08886 (201) 859-0249
Hackettstown Town	Josh Mackey, Hackettstown, 07840 (201) 852-6767	Wilbur C. Willis, Hackettstown, 07840 (201) 852-3130
Hardwick Township	Lowry K. McMillen, Lafayette, 07848 (201) 362-6528	Stella Krickser, Blairstown, 07825 (201) 362-6222
Harmony Township	Donald D. Rowe, Buttzville, 07829 (201) 475-3279	Joseph Hziczak, Phillipsburg, 08865 (201) 475-2271
Hope Township	Daonal D. Rowe, Hope, 07844 (201) 459-5011 or 852-4305	Leona N. Buerkle, Hope, 07844 (201) 362-6663
Independence Township	Joseph M. Dzurek, Great Meadows, 07838 (201) 852-4133	Christine Storch, Great Meadows, 07838 (201) 637-4133
Knowlton Township	Clayton R. Taylor, Columbia, 07832 (201) 496-4783	Joice Carr, Columbia,07832 (201) 496-4076
Liberty Township	David M. Gill, Ringoes, 08551 (201) 627-4925	Doris Maney, Great Meadows, 07838 (201) 637-4579
Lopatcong Township	Enrico H. Angelozzi, Phillipsburg, 08865 (201) 859-3355	Carl R. Meixsell, Phillipsburg, 08865 (201) 859-3355
Mansfield Township	William Merdinger, Port Murray, 07865 (201) 689-6151	Frederick Perry, Port Murray, 07865 (201) 689-6151
Oxford Township	Donald D. Rowe, Blairstown, 07825 (201) 475-3279	Joan Rowe, Oxford, 07863 (201) 453-2940
Pahaquarry Township	Sadie Van Campen, Columbia, 07832 (201) 841-9503	Lynne McGary, Stewartsville, 08886 (201) 476-6060
Phillipsburg Town	Enrico H. Angelozzi, Phillipsburg, 08865 (201) 454-5500	Joseph Hriczak, Phillipsburg, 08865 (201) 454-5500
Pohatcong Township	John Woolaver, Phillipsburg, 08865 (201) 454-4476	Reno Minardi, Phillipsburg, 08865 (201) 454-6121
Washington Borough	Estella Y. Truax, Washington, 07882 (201) 689-3799	Bernadette Tuttle, Washington, 07882 (201) 689-3601
Washington Township	Robert G. Housedorf, Washington 07882 (201) 689-7200	Marie E. Mueller, Washington, 07882 (201) 689-7200
White Township	Donald D. Rowe, Buttzville, 07829 (201) 475-3279	Helen Smith, Buttzville, 07829 (201) 475-2093

APPENDIX 2

TAXES COLLECTED FOR DISTRIBUTION TO MUNICIPALITIES

TAXES COLLECTED BY THE STATE FOR DISTRIBUTION TO MUNICIPALITIES

1987

The attached Tables reflect State aid to municipalities totaling $913,577,859 in 1987.

BUSINESS PERSONAL PROPERTY REPLACEMENT TAX

(N.J.S.A. 54:11D-1 et seq.)

Municipalities are assured of receiving no less from business personal property tax replacements than the greatest of the local levy of personal property tax in 1964, 1965, 1966, and 1967. Four tax laws are specified as the source for obtaining the required revenue. Any excess yield will be distributed in proportion to the local property tax level upon commercial, industrial and farm real estate. To Municipalities $158,703,834. Excess was $51,868,646.

Legislation was passed which provides an annual appropriation of not less than $158,703,834, which was the amount certified by the Director of the Division of Taxation October 15, 1976 (C. 3, P.L. 1977).

CORPORATION TAX

FINANCIAL CORPORATIONS

(N.J.S.A. 54:10B-1 et seq.)
(N.J.S.A. 54:10A-1 et seq.)

This is a State collected tax on financial businesses in substantial competition with the business of national banks. Distribution is 50% State; 25% municipalities and 25% counties.

To Municipalities $1,488,048.

BANKING CORPORATIONS

(N.J.S.A. 54:10A-1 et seq.)

Banking Corporations are subject to Corporate Business Tax at the rate of 9% on allocated net income and two mills per dollar on allocated net worth. Distribution is 50% State; 25% municipalities and 25% counties.

To Municipalities $17,811,095.

MUNICIPAL PURPOSES TAX ASSISTANCE FUND

Revenue available under C.10 and 11, P.L. 1980 is deposited in the Municipal Purposes Tax Assistance Fund for distribution under C. 12, P.L. 1980.

To Municipalities $29,999,844.

PUBLIC UTILITY

(N.J.S.A. 54:30A-16 et seq.)

The Division of Taxation collects both the Public Utility Franchise Tax and the Public Utility Gross Receipts for payment to municipalities after deducting administration costs ($???).

To Municipalities $685,000,000.

INSURANCE FRANCHISE

(N.J.S.A. 54:18-12 et seq. and N.J.S.A. 54:16A-1 et seq.)

Insurance franchise taxes are payable by domestic insurance companies (87-1/2%) to the municipality and (12-1/2%) to the county in which the principal office of the taxpayer is located. The Division of Taxation collects the tax for payment to municipalities.

To Counties $2,939,291; to Municipalities $20,575,038.

TAXES COLLECTED BY THE STATE FOR DISTRIBUTION TO MUNICIPALITIES—1987

County	COLLECTIONS FOR DISTRIBUTION LOCALLY						Total
				Public Utility Tax			
	Personal Property Tax Replacement	Financial Business Tax	Banking Corporations	Local Assistance Fund	Gross Receipts & Franchise	Insurance Tax	
1. Atlantic	$ 3,052,142	$ 34,516	$ 360,386	$ 232,964	$ 20,897,960	$ 2,972	$ 24,580,940
2. Bergen	15,294,316	218,973	3,237,102	1,166,050	70,955,745	213,338	91,085,525
3. Burlington	3,926,242	64,187	425,840	995,309	31,892,456	....	37,304,034
4. Camden	7,819,824	278,327	736,878	3,086,871	35,966,020	230,030	48,117,951
5. Cape May	1,196,084	1,933	198,459	94,059	14,352,624	....	15,843,159
6. Cumberland	2,325,375	10,461	135,365	558,716	7,709,361	....	10,739,278
7. Essex	28,506,680	120,493	2,672,067	7,754,432	60,416,528	12,531,290	112,001,490
8. Gloucester	2,456,932	20,968	262,932	760,586	15,903,844	....	19,405,262
9. Hudson	19,918,991	60,149	627,257	4,493,502	65,558,779	32,051	90,690,729
10. Hunterdon	1,715,408	4,155	354,252	34,137	11,835,019	7	13,942,979
11. Mercer	7,483,643	85,498	455,198	1,485,983	32,571,506	1,137,814	43,219,641
12. Middlesex	14,796,561	184,732	1,151,874	1,227,032	78,034,808	....	95,395,007
13. Monmouth	5,444,365	73,970	1,098,500	1,330,197	42,584,804	2,238,922	52,770,757
14. Morris	6,868,224	86,432	1,279,573	407,465	31,641,221	3,497,450	43,780,365
15. Ocean	2,003,799	14,261	953,180	881,963	33,977,629	....	37,830,832
16. Passaic	10,756,997	147,888	1,599,870	2,673,829	25,654,672	416	40,833,672
17. Salem	2,935,797	10,050	136,549	182,288	13,510,592	....	16,775,276
18. Somerset	4,996,777	9,514	674,589	293,648	19,234,000	....	25,208,528
19. Sussex	1,302,404	8,861	341,336	219,904	6,704,283	595,631	9,172,419
20. Union	14,244,444	48,443	817,913	1,929,854	57,366,228	95,116	74,501,998
21. Warren	1,658,829	4,237	291,975	191,055	8,231,921	....	10,378,017
Totals	$158,703,834	$1,488,048	$17,811,095	$29,999,844	$685,000,000	$20,575,038	$913,577,859

Difference in Totals Due to Rounding

ATLANTIC COUNTY

Taxing Districts	COLLECTIONS FOR DISTRIBUTION LOCALLY						Total
				Public Utility Tax			
	Personal Property Tax Replacement	Financial Business Tax	Banking Corporations	Local Assistance Fund	Gross Receipts & Franchise	Insurance Tax	
1. Absecon City	$ 31,079	....	$ 23,773	$ 11,902	$ 498,237	....	$ 564,992
2. Atlantic City	1,699,035	....	81,311	....	6,250,337	$2,972	8,033,655
3. Brigantine City	28,362	....	13,801	....	527,587	....	569,750
4. Buena Borough	45,562	....	22,890	8,984	288,093	....	365,529
5. Buena Vista Township ..	45,571	....	8,720	....	452,295	....	506,586
6. Corbin City	2,005	....	....	446	61,865	....	64,316
7. Egg Harbor City	62,001	....	9,052	32,927	254,175	....	358,156
8. Egg Harbor Township ..	115,564	....	12,362	....	3,774,722	....	3,902,648
9. Estelle Manor City	7,679	....	....	....	166,768	....	174,447
10. Folsom Borough	22,273	....	....	3,194	136,081	....	161,548
11. Galloway Township	114,459	....	9,323	....	1,277,289	....	1,401,071
12. Hamilton Township	149,577	....	7,289	....	2,080,119	....	2,236,985
13. Hammonton Town	197,737	$ 6	15,829	23,120	745,196	....	981,888
14. Linwood City	40,940	28,118	26,572	7,906	402,425	....	505,961
15. Longport Borough	6,337	....	6,223	....	133,651	....	146,211
16. Margate City	55,561	....	22,483	....	781,734	....	859,778
17. Mullica Township	33,505	....	....	27,223	278,850	....	339,578
18. Northfield City	93,913	3,723	31,865	10,859	465,738	....	606,098
19. Pleasantville City	138,443	2,541	18,989	80,142	948,849	....	1,188,964
20. Port Republic City	5,933	....	....	....	125,025	....	130,988
21. Somers Point City	82,199	128	16,710	15,941	573,067	....	688,045
22. Ventnor City	65,845	....	27,744	10,320	547,162	....	651,072
23. Weymouth Township	8,531	....	5,450	....	128,695	....	142,676
Totals	$3,052,141	$34,516	$360,386	$232,964	$20,897,960	$2,972	$24,580,939

Difference in Totals Due to Rounding

BERGEN COUNTY

Taxing Districts	COLLECTIONS FOR DISTRIBUTION LOCALLY						Total
				Public Utility Tax			
	Personal Property Tax Replacement	Financial Business Tax	Banking Corporations	Local Assistance Fund	Gross Receipts & Franchise	Insurance Tax	
1. Allendale Borough	$ 46,442	....	$ 7,772	$ 5,032	$ 1,059,885	....	$ 1,119,131
2. Alpine Borough	14,813	....	....	....	332,925	....	347,738
3. Bergenfield Borough	227,290	....	54,449	39,700	1,145,802	....	1,467,241
4. Bogota Borough	261,020	....	44,168	34,306	366,050	....	705,544
5. Carlstadt Borough	349,044	$ 516	51,821	....	999,422	....	1,400,803
6. Cliffside Park Borough	150,927	2	5,539	26,396	669,335	....	852,199
7. Closter Borough	94,024	....	29,142	7,686	1,182,972	....	1,313,824
8. Cresskill Borough	67,867	....	19,729	6,758	656,652	....	751,006
9. Demarest Borough	14,453	....	16,048	4,308	388,205	....	423,013
10. Dumont Borough	68,051	....	21,220	72,223	934,197	....	1,095,690
11. East Rutherford Boro ...	406,957	5,128	69,370	24,054	891,987	....	1,397,495
12. Edgewater Borough	767,547	....	18,863	....	1,349,943	....	2,136,353
13. Elmwood Park Boro	422,264	....	18,095	....	282,877	....	723,236
14. Emerson Borough	71,941	....	15,372	9,202	481,365	....	577,880
15. Englewood City	648,291	....	87,497	27,647	2,076,106	....	2,839,542
16. Englewood Cliffs Boro ..	296,197	142,764	66,220	....	600,161	....	1,105,342
17. Fairlawn Borough	758,667	3,566	102,647	34,215	3,235,620	....	4,134,714
18. Fairview Borough	212,947	....	....	42,865	547,961	....	803,773
19. Fort Lee Borough	147,976	1,394	92,719	29,768	1,210,666	....	1,482,523
20. Franklin Lakes Boro	74,212	....	31,075	....	1,181,901	....	1,287,188
21. Garfield City	479,103	....	34,242	130,456	1,048,856	....	1,692,657
22. Glen Rock Borough	103,794	5,420	64,391	11,075	844,795	....	1,029,476
23. Hackensack City	1,404,865	33,211	602,473	46,938	2,420,488	....	4,507,975
24. Harrington Park Boro ...	11,710	....	6,390	4,518	386,912	....	409,530
25. Hasbrouck Hts. Boro	103,308	....	23,345	13,718	855,491	....	995,861
26. Haworth Borough	19,974	....	12,163	2,734	532,641	....	567,511
27. Hillsdale Borough	83,861	....	51,606	11,934	1,043,841	....	1,191,242
28. Hohokus Borough	33,545	....	12,110	....	355,144	....	400,799
29. Leonia Borough	50,899	....	33,811	9,968	955,524	....	1,050,203
30. Little Ferry Borough	109,757	....	21,579	14,734	584,544	....	730,614
31. Lodi Borough	363,125	68	53,573	105,294	964,618	....	1,486,678
32. Lyndhurst Township	471,525	....	95,143	24,290	902,435	....	1,493,393
33. Mahwah Township	416,433	23	31,282	10,597	2,548,856	....	3,007,191
34. Maywood Borough	158,801	....	12,767	12,203	719,349	....	903,119
35. Midland Park Borough	138,366	....	31,742	8,338	396,619	....	575,066

BERGEN COUNTY (Continued)

Taxing Districts	COLLECTIONS FOR DISTRIBUTION LOCALLY						Total
				Public Utility Tax			
	Personal Property Tax Replacement	Financial Business Tax	Banking Corporations	Local Assistance Fund	Gross Receipts & Franchise	Insurance Tax	
36. Montvale Borough	149,682	1,843	42,754	....	1,105,619	....	1,299,898
37. Moonachie Borough	146,717	....	16,771	....	436,754	....	600,242
38. New Milford Borough ...	73,146	....	27,968	26,142	1,234,989	....	1,362,245
39. North Arlington Boro	151,182	454	48,046	30,097	787,920	....	1,017,700
40. Northvale Borough	205,393	....	18,175	4,294	369,420	....	597,283
41. Norwood Borough	61,563	....	12,839	3,661	511,411	....	589,474
42. Oakland Borough	139,196	....	38,256	14,907	802,159	....	994,518
43. Old Tappan Borough	38,691	....	8,073	....	969,843	....	1,016,607
44. Oradell Borough	64,817	....	42,740	7,129	1,035,572	....	1,150,258
45. Palisades Park Boro	145,260	....	51,632	19,509	614,383	....	830,784
46. Paramus Borough	1,237,719	14,022	118,634	....	2,861,988	136,973	4,232,363
47. Park Ridge Borough	84,359	....	28,968	8,996	291,113	....	413,436
48. Ramsey Borough	232,052	387	51,675	11,245	1,613,705	22,930	1,909,064
49. Ridgefield Borough	218,106	566	83,218	....	6,504,542	....	6,806,432
50. Ridgefield Park Village .	211,883	....	25,980	50,637	663,406	....	951,907
51. Ridgewood Village	256,346	....	120,927	22,043	1,607,287	....	2,006,603
52. River Edge Borough	82,811	....	27,780	12,843	827,056	....	950,490
53. River Vale Township	62,067	....	14,096	10,424	645,816	....	732,403
54. Rochelle Park Twp.	94,642	....	24,256	4,887	407,739	....	531,524
55. Rockleigh Borough	39,203	....	....	....	64,102	....	103,305
56. Rutherford Borough	157,260	5,547	97,885	25,213	976,263	....	1,262,168
57. Saddle Brook Twp.	362,887	....	54,954	14,391	1,146,862	53,436	1,579,094
58. Saddle River Borough ..	4,955	....	17,043	....	443,482	....	465,480
59. S. Hackensack Twp.	297,378	....	5,663	....	341,649	....	644,690
60. Teaneck Township	373,333	....	109,948	49,777	2,347,588	....	2,880,646
61. Tenafly Borough	146,394	....	82,443	....	1,079,662	....	1,308,499
62. Teterboro Borough	161,254	....	10,699	....	90,075	....	262,028
63. U. Saddle River Boro ...	92,976	....	1,346	....	900,860	....	995,182
64. Waldwick Borough	88,000	....	14,866	13,543	2,384,863	....	2,501,271
65. Wallington Borough	120,405	....	34,457	18,958	392,516	....	566,337
66. Washington Township ..	24,535	....	19,887	11,802	621,346	....	677,570
67. Westwood Borough	177,692	2,581	52,821	13,230	828,746	....	1,075,071
68. Woodcliff Lake Boro	47,801	1,481	22,631	....	506,398	....	578,311
69. Wood-Ridge Borough ...	403,495	....	12,954	8,161	470,045	....	894,655
70. Wyckoff Township	91,124	....	58,358	13,203	916,421	....	1,079,107
Totals	$15,294,320	$218,973	$3,237,102	$1,166,050	$70,955,745	$213,338	$90,872,191

Difference in Totals Due to Rounding

BURLINGTON COUNTY

Taxing Districts	COLLECTIONS FOR DISTRIBUTION LOCALLY						Total
				Public Utility Tax			
	Personal Property Tax Replacement	Financial Business Tax	Banking Corporations	Local Assistance Fund	Gross Receipts & Franchise	Insurance Tax	
1. Bass River Township	$ 22,270	....	$ 2,263	....	$ 82,963	....	$ 107,496
2. Beverly City	23,660	....	5,666	$ 9,164	158,474	....	196,963
3. Bordentown City	77,709	....	7,944	10,796	270,804	....	367,252
4. Bordentown Township ..	125,573	....	6,413	11,647	563,573	....	707,206
5. Burlington City	131,447	$ 679	11,004	....	6,719,837	....	6,862,967
6. Burlington Township	335,208	....	13,068	....	3,304,966	....	3,653,242
7. Chesterfield Township ..	35,732	....	1,473	....	281,852	....	319,057
8. Cinnaminson Twp.	285,662	740	18,977	....	1,500,426	....	1,805,804
9. Delanco Township	159,815	....	2,057	6,782	266,348	....	435,002
10. Delran Township	186,979	....	17,484	32,565	778,131	....	1,015,158
11. Eastampton Township ..	17,259	....	2,025	10,270	271,226	....	300,780
12. Edgewater Park Twp. ...	99,527	....	1,547	61,033	424,521	....	586,627
13. Evesham Township	100,223	6,989	23,169	....	1,927,206	....	2,057,587
14. Fieldsboro Borough	65,648	....	....	....	33,892	....	99,540
15. Florence Township	415,379	....	6,917	47,132	594,412	....	1,063,840
16. Hainesport Township	54,573	....	4,454	6,131	259,584	....	324,742
17. Lumberton Township	90,982	....	8,016	....	882,492	....	981,490
18. Mansfield Township	30,529	....	4,454	....	336,362	....	371,345
19. Maple Shade Twp.	114,045	7,922	11,833	50,597	1,058,499	....	1,242,895
20. Medford Township	87,656	....	29,826	....	1,358,965	....	1,476,446
21. Medford Lakes Boro	6,493	....	18,147	9,916	228,220	....	262,775
22. Moorestown Township ..	469,750	37,295	39,731	16,123	1,210,013	....	1,772,911
23. Mount Holly Township ..	157,668	457	51,617	76,291	759,857	....	1,045,890
24. Mount Laurel Twp.	153,216	3.080	57,201	....	1,315,187	....	1,528,684
25. New Hanover Twp.	3,831	....	2,025	....	298,080	....	303,936

BURLINGTON COUNTY (Continued)

Taxing Districts	COLLECTIONS FOR DISTRIBUTION LOCALLY						Total
				Public Utility Tax			
	Personal Property Tax Replacement	Financial Business Tax	Banking Corporations	Local Assistance Fund	Gross Receipts & Franchise	Insurance Tax	
26. North Hanover Twp.	21,776	....	2,835	....	519,248	....	543,859
27. Palmyra Borough	51,528	....	5,140	16,522	310,730	....	383,920
28. Pemberton Borough	10,292	....	4,050	8,596	44,339	....	67,277
29. Pemberton Township	50,811	....	8,161	298,378	1,516,880	....	1,874,229
30. Riverside Township	177,823	3,213	6,787	....	517,202	....	705,025
31. Riverton Borough	15,292	....	6,505	5,991	166,664	....	194,452
32. Shamong Township	12,908	....	1,767	....	233,198	....	247,872
33. Southampton Twp.	40,674	....	18,664	....	782,204	....	841,541
34. Springfield Township	40,111	....	778	....	266,958	....	307,847
35. Tabernacle Township ...	14,853	....	3,534	....	315,585	....	333,971
36. Washington Township ..	23,295	....	....	....	41,746	....	65,041
37. Westampton Twp.	45,081	....	3,240	8,793	449,930	....	507,043
38. Willingboro Township ...	146,373	2,173	15,042	293,031	1,688,485	....	2,145,103
39. Woodland Township	6,643	....	....	....	87,348	....	93,991
40. Wrightstown Borough ...	17,947	1,639	2,025	15,552	66,049	....	103,211
Totals	$3,926,242	$64,187	$425,840	$995,309	$31,892,456	....	$37,304,034

Difference in Totals Due to Rounding

CAMDEN COUNTY

Taxing Districts	COLLECTIONS FOR DISTRIBUTION LOCALLY						Total
				Public Utility Tax			
	Personal Property Tax Replacement	Financial Business Tax	Banking Corporations	Local Assistance Fund	Gross Receipts & Franchise	Insurance Tax	
1. Audubon Borough	$ 149,537	....	$ 20,828	$ 53,706	$ 611,414	....	$ 835,485
2. Audubon Park	8,900	....	....	26,556	19,778	....	55,234
3. Barrington Borough	241,286	....	39	41,237	409,471	....	692,033
4. Bellmawr Borough	104,441	....	15,216	86,640	796,323	....	1,002,620
5. Berlin Borough	60,669	$ 4,943	19,573	11,853	387,207	....	484,245
6. Berlin Township	14,137	....	4,029	13,824	815,952	....	847,942
7. Brooklawn Borough	28,529	....	138	13,200	143,658	....	185,525
8. Camden City	3,052,370	1,211	78,195	1,466,232	6,285,888	....	10,883,896
9. Cherry Hill Township	1,206,985	177,654	172,585	....	5,017,779	$228,848	6,803,850
10. Chesilhurst Borough	5,740	....	....	15,880	92,705	....	114,325
11. Clementon Borough	37,522	3,753	105	47,566	233,853	....	322,799
12. Collingswood Borough .	115,852	3,322	47,615	105,678	685,488	....	957,955
13. Gibbsboro Borough	58,587	....	4,270	5,328	191,903	....	260,088
14. Gloucester City	392,858	....	11,279	108,756	1,734,806	....	2,247,699
15. Gloucester Township	156,115	....	22,501	333,217	2,620,815	....	3,132,648
16. Haddon Township	111,168	....	684	89,655	856,758	....	1,058,264
17. Haddonfield Borough ...	109,678	72,747	111,582	14,279	763,818	....	1,072,104
18. Haddon Heights Boro ...	45,423	....	34,071	40,383	600,247	....	720,124
19. Hi-Nella Borough	4,457	....	4,104	12,512	58,082	....	79,155
20. Lauren Springs Boro	10,871	....	63	11,442	153,206	....	175,583
21. Lawnside Borough	43,644	....	7,127	18,634	411,591	....	480,996
22. Lindenwold Borough	25,768	....	9,259	155,549	631,798	....	822,374
23. Magnolia Borough	34,776	....	3,081	35,785	294,593	....	368,236
24. Merchantville Borough .	29,519	....	51,631	18,683	325,922	....	425,755
25. Mt. Ephriam Borough ...	32,157	....	7,189	29,635	278,367	....	347,348

CAMDEN COUNTY (Continued)

Taxing Districts	COLLECTIONS FOR DISTRIBUTION LOCALLY						Total
				Public Utility Tax			
	Personal Property Tax Replacement	Financial Business Tax	Banking Corporations	Local Assistance Fund	Gross Receipts & Franchise	Insurance Tax	
26. Oaklyn Borough	26,707	....	7,531	26,533	219,042	....	279,813
27. Pennsauken Township ..	1,142,006	14,698	28,834	67,369	3,958,665	1,183	5,212,755
28. Pine Hill Borough	9,757	....	1,848	84,616	484,369	....	580,589
29. Pine Valley	949	....	....	....	1,987	....	2,936
30. Runnemede Borough	69,972	....	7,258	26,808	593,372	....	697,410
31. Somerdale Borough	41,002	....	105	43,287	347,822	....	432,216
32. Stratford Borough	59,598	....	8,395	....	453,798	....	521,791
33. Tavistock Borough	2,316	....	....	....	1,117	....	3,433
34. Voorhees Township	150,478	....	46,941	....	1,132,198	....	1,329,617
35. Waterford Township	28,736	....	836	56,275	766,691	....	852,537
36. Winslow Township	197,908	....	9,889	....	3,489,121	....	3,696,918
37. Woodlynne Borough	9,410	....	77	25,752	96,416	....	131,655
Totals	$7,819,824	$278,327	$736,878	$3,086,871	$35,966,020	$230,030	$48,117,951

Difference in Totals Due to Rounding

CAPE MAY COUNTY

Taxing Districts	COLLECTIONS FOR DISTRIBUTION LOCALLY						Total
				Public Utility Tax			
	Personal Property Tax Replacement	Financial Business Tax	Banking Corporations	Local Assistance Fund	Gross Receipts & Franchise	Insurance Tax	
1. Avalon Borough	$ 31,033	....	$ 3,239	....	$ 448,205	....	$ 482,477
2. Cape May City	108,826	....	13,415	$ 4,386	324,334	....	450,961
3. Cape May Point Boro ..	236	....	....	....	21,575	....	21,811
4. Dennis Township	16,927	....	1,165	....	590,687	....	608,779
5. Lower Township	149,040	....	25,039	29,775	909,521	....	1,113,374
6. Middle Township	96,299	....	21,171	21,364	2,782,697	....	2,921,531
7. North Wildwood City	98,179	....	10,443	....	426,740	....	535,362
8. Ocean City	223,828	$1,933	33,861	....	2,011,717	....	2,271,339
9. Sea Isle City	18,817	....	4,796	....	297,705	....	321,318
10. Stone Harbor Borough .	20,604	....	6,947	....	242,662	....	270,213
11. Upper Township	9,436	....	24,799	....	4,776,919	....	4,811,154
12. West Cape May Boro ...	4,804	....	1,574	1,770	83,287	....	91,435
13. West Wildwood Boro	2,567	....	....	....	44,758	....	47,325
14. Wildwood City	267,082	....	39,538	....	948,878	....	1,255,498
15. Wildwood Crest Boro ...	124,308	....	11,528	....	369,189	....	505,025
16. Woodbine Borough	24,099	....	944	36,765	73,750	....	135,558
Totals	$1,196,085	$1,933	$198,459	$94,059	$14,352,624	....	$15,843,160

Difference in Totals Due to Rounding

CUMBERLAND COUNTY

Taxing Districts	COLLECTIONS FOR DISTRIBUTION LOCALLY						Total
				Public Utility Tax			
	Personal Property Tax Replacement	Financial Business Tax	Banking Corporations	Local Assistance Fund	Gross Receipts & Franchise	Insurance Tax	
1. Bridgeton City	$ 579,481	$ 54	$ 10,355	$218,120	$ 982,315	....	$ 1,790,326
2. Commercial Township	39,468	....	1,159	....	287,673	....	328,300
3. Deerfield Township	26,042	....	....	....	198,693	....	224,735
4. Downe Township	33,870	....	....	....	161,799	....	195,669
5. Fairfield Township	20,645	....	....	....	221,125	....	241,770
6. Greenwich Township	19,910	....	....	....	45,422	....	65,332
7. Hopewell Township	36,495	....	2,462	....	175,259	....	214,216
8. Lawrence Township	29,219	....	7,127	5,385	147,231	....	188,962
9. Maurice River Twp.	59,276	....	....	18,034	364,967	....	442,277
10. Millville City	478,330	39	49,751	172,541	1,554,402	....	2,255,062
11. Shiloh Borough	4,598	....	....	....	17,297	....	21,895
12. Stow Creek Township	20,760	....	....	....	77,516	....	98,276
13. Upper Deerfield Twp.	109,659	....	2,552	....	1,091,429	....	1,203,610
14. Vineland City	867,623	10,368	61,989	144,636	2,384,233	....	3,468,849
Totals	$2,325,375	$10,461	$135,365	$558,716	$7,709,361	....	$10,739,278

Difference in Totals Due to Rounding

ESSEX COUNTY

Taxing Districts	COLLECTIONS FOR DISTRIBUTION LOCALLY						Total
				Public Utility Tax			
	Personal Property Tax Replacement	Financial Business Tax	Banking Corporations	Local Assistance Fund	Gross Receipts & Franchise	Insurance Tax	
1. Belleville Town	$ 910,854	....	$ 69,176	$ 200,572	$ 2,128,477	....	$ 3,309,079
2. Bloomfield Town	1,039,063	$ 3,449	85,827	224,861	2,407,004	....	3,760,204
3. Caldwell Borough	123,074	....	30,488	11,965	530,394	....	695,922
4. Cedar Grove Twp.	169,251	....	33,788	15,702	856,014	....	1,074,755
5. East Orange City	1,418,777	1,843	316,995	1,271,809	3,182,817	$ 215,987	6,408,227
6. Essex Fells Township	6,004	....	....	....	220,319	....	226,323
7. Fairfield Township	507,852	2	61,133	....	852,050	....	1,421,037
8. Glen Ridge Boro Twp.	42,030	....	16,858	10,475	326,874	....	396,237
9. Irvington Township	724,901	1,108	26,517	747,309	2,207,913	....	3,707,749
10. Livingston Township	406,901	14,547	61,726	....	2,360,965	375,184	3,219,323
11. Maplewood Township	296,572	238	66,441	35,849	1,284,381	....	1,683,482
12. Millburn Township	437,625	1,056	107,294	....	2,275,690	451,489	3,273,154
13. Montclair Township	393,966	....	110,450	51,612	2,203,186	....	2,759,214
14. Newark City	19,172,987	16,982	1,252,452	4,607,239	28,352,069	11,488,630	64,890,358
15. North Caldwell Twp.	26,802	....	12,759	5,953	409,370	....	454,884
16. Nutley Township	600,199	....	74,945	45,521	1,749,318	....	2,469,984
17. Orange City-Township	799,989	3,808	49,042	415,578	2,050,887	....	3,319,303
18. Roseland Borough	162,787	....	42,634	....	664,536	....	869,957
19. S. Orange Vlge. Twp.	164,009	617	51,861	22,926	1,110,315	....	1,349,728
20. Verona Township	174,455	35	32,583	17,004	787,258	....	1,011,335
21. West Caldwell Twp.	242,160	....	56,016	11,292	1,122,896	....	1,432,364
22. West Orange Twp.	686,421	76,808	113,080	58,766	3,333,795	....	4,268,869
Totals	$28,506,680	$120,493	$2,672,067	$7,754,432	$60,416,528	$12,531,290	$112,001,490

Difference in Totals Due to Rounding

GLOUCESTER COUNTY

Taxing Districts	COLLECTIONS FOR DISTRIBUTION LOCALLY						Total
				Public Utility Tax			
	Personal Property Tax Replacement	Financial Business Tax	Banking Corporations	Local Assistance Fund	Gross Receipts & Franchise	Insurance Tax	
1. Clayton Borough	$ 45,148	....	$ 2,518	$ 44,460	$ 371,804	....	$ 463,931
2. Depford Township	169,201	$ 1,948	28,141	55,389	1,531,922	....	1,786,601
3. East Greenwich Twp.	33,032	....	3,398	....	992,853	....	1,029,283
4. Elk Township	19,123	....	630	9,299	229,902	....	258,954
5. Franklin Township	56,009	....	9,515	35,324	1,076,968	....	1,177,817
6. Glassboro Borough	245,855	4,789	19,716	109,241	1,087,247	....	1,466,848
7. Greenwich Township	393,108	....	5,554	....	556,755	....	955,417
8. Harrison Township	38,490	....	14,702	....	269,867	....	323,059
9. Logan Township	66,548	....	....	....	362,796	....	429,344
10. Mantua Township	60,696	1,530	15,280	23,769	584,573	....	685,848
11. Monroe Township	126,176	....	15,043	148,898	3,287,448	....	3,577,565
12. National Park Boro	6,747	....	4,693	31,142	364,435	....	407,016
13. Newfield Borough	20,446	....	11,160	8,876	89,201	....	129,683
14. Paulsboro Borough	122,362	....	10,155	39,824	220,585	....	392,926
15. Pitman Borough	120,457	....	13,288	58,416	362,471	....	554,632
16. South Harrison Twp.	20,757	....	....	....	68,800	....	89,557
17. Swedesboro Borough ...	86,783	....	11,875	....	124,982	....	223,640
18. Washington Township ..	106,320	5,683	22,932	67,309	1,675,758	....	1,878,003
19. Wenonah Borough	3,976	....	50	10,060	112,301	....	126,387
20. West Deptford Twp.	407,630	2,154	21,170	26,075	1,076,214	....	1533,244
21. Westville Borough	45,409	....	19,528	30,553	256,082	....	351,572
22. Woodbury City	161,160	4,863	27,127	55,643	788,076	....	1,036,870
23. Woodbury Hts. Boro	41,968	....	6,458	6,306	224,226	....	278,958
24. Woolwich Township	59,528	....	....	....	188,578	....	248,106
Totals	$2,456,932	$20,968	$262,932	$760,586	$15,903,844	....	$19,405,262

Difference in Totals Due to Rounding

HUDSON COUNTY

Taxing Districts	COLLECTIONS FOR DISTRIBUTION LOCALLY						Total
				Public Utility Tax			
	Personal Property Tax Replacement	Financial Business Tax	Banking Corporations	Local Assistance Fund	Gross Receipts & Franchise	Insurance Tax	
1. Bayonne City	$ 2,816,890	$ 3,831	$ 24,778	$ 395,964	$ 3,236,055	....	$ 6,477,518
2. East Newark Borough ..	223,317	....	13,171	10,384	100,306	....	347,178
3. Guttenburg Town	104,817	....	16,036	10,902	201,693	....	333,448
4. Harrison Town	1,109,919	....	11,904	....	7,286,737	....	8,048,560
5. Hoboken City	1,963,236	....	23,047	305,833	1,401,595	....	3,693,712
6. Jersey City City	6,978,226	50,001	274,121	2,370,008	32,600,984	$32,051	42,305,391
7. Kearny Town	2,268,537	2,310	51,077	....	13,392,463	....	15,714,387
8. North Bergen Twp.	1,176,441	....	3,892	234,439	2,671,856	....	4,086,628
9. Secaucus Town	646,635	1,276	97,977	....	1,427,141	....	2,173,029
10. Union City City	1,163,791	2,723	45,611	649,776	1,618,940	....	3,480,841
11. Weehawken Township ..	504,136	....	13,040	73,783	433,651	....	1,024,610
12. West New York Town ...	963,046	6	52,604	442,411	1,187,358	....	2,645,425
Totals	$19,918,991	$60,149	$627,257	$4,493,502	$65,558,779	$32,051	$90,690,729

Difference in Totals Due to Rounding

HUNTERDON COUNTY

Taxing Districts	COLLECTIONS FOR DISTRIBUTION LOCALLY			Public Utility Tax			Total
	Personal Property Tax Replacement	Financial Business Tax	Banking Corporations	Local Assistance Fund	Gross Receipts & Franchise	Insurance Tax	
1. Alexandria Township	$ 45,779	....	....	....	$ 190,764	....	$ 236,543
2. Bethlehem Township	30,934	....	....	....	178,430	....	209,364
3. Bloomsbury Borough	13,544	....	$ 9,237	....	29,801	....	52,582
4. Califon Borough	13,530	....	6,727	$ 1,339	54,470	....	76,066
5. Clinton Town	42,364	....	44,710	2,063	82,645	....	171,783
6. Clinton Township	100,233	....	6,799	....	547,929	....	654,961
7. Delaware Township	72,078	....	6,467	....	243,729	....	322,274
8. East Amwell Township .	59,095	....	3,098	....	191,291	....	253,484
9. Flemington Borough	108,091	$4,155	69,138	5,073	224,940	....	411,398
10. Franklin Township	53,402	....	9,400	....	156,806	....	219,608
11. Frenchtown Borough	45,749	....	14,506	2,730	50,779	....	113,765
12. Glen Gardner Boro	6,240	....	4,650	1,998	41,652	....	54,540
13. Hampton Borough	7,717	....	....	4,199	40,501	....	52,417
14. High Bridge Borough ...	84,678	....	9,183	6,483	106,108	....	206,452
15. Holland Township	51,415	....	9,804	....	2,956,606	$7	3,017,832
16. Kingwood Township	53,838	....	1,528	....	180,763	....	236,129
17. Lambertville City	76,856	....	30,834	....	262,384	....	370,074
18. Lebanon Borough	11,313	....	9,296	....	56,303	....	76,912
19. Lebanon Township	48,263	....	6	....	2,509,695	....	2,557,964
20. Milford Borough	192,499	....	4,459	....	249,693	....	446,651
21. Raritan Township	318,031	....	56,158	9,211	1,202,500	....	1,585,899
22. Readington Township ...	109,472	....	34,640	....	1,028,712	....	1,172,824
23. Stockton Borough	5,690	....	4,525	1,041	36,315	....	47,571
24. Tewksbury Township	84,970	....	6,221	....	272,372	....	363,563
25. Union Township	49,485	....	12,866	....	159,751	....	222,102
26. West Amwell Twp.	30,142	....	....	....	780,080	....	810,222
Totals	$1,715,408	$4,155	$354,252	$34,137	$11,835,019	$7	$13,942,979

Difference in Totals Due to Rounding

MERCER COUNTY

Taxing Districts	COLLECTIONS FOR DISTRIBUTION LOCALLY						Total
				Public Utility Tax			
	Personal Property Tax Replacement	Financial Business Tax	Banking Corporations	Local Assistance Fund	Gross Receipts & Franchise	Insurance Tax	
1. East Windsor Twp.	$ 283,940	$ 2,490	$ 20,432	$ 37,272	$ 1,078,454	....	$ 1,422,587
2. Ewing Township	1,268,158	41	25,970	66,739	2,292,686	$1,136,145	4,789,740
3. Hamilton Township	977,727	4,688	51,437	177,743	16,534,015	....	17,745,611
4. Hightstown Borough	86,806	2,275	19,136	22,496	286,227	....	416,941
5. Hopewell Borough	32,916	....	8,315	2,693	108,852	....	152,776
6. Hopewell Township	277,737	....	8,880	....	1,187,369	....	1,473,986
7. Lawrence Township	596,204	71,690	38,620	22,222	2,379,060	1,669	3,109,465
8. Pennington Borough	22,639	....	10,738	2,536	137,539	....	173,452
9. Princeton Borough	190,926	....	130,064	13,568	764,195	....	1,098,754
10. Princeton Township	142,513	432	17,453	10,841	1,132,747	....	1,303,985
11: Trenton City	3,282,238	3,882	92,301	1,122,248	4,431,223	....	8,931,891
12. Washington Township ..	63,682	....	5,666	....	909,650	....	978,998
13. West Windsor Twp.	258,156	....	26,185	7,625	1,329,489	....	1,621,455
Totals	$7,483,643	$85,498	$455,198	$1,485,983	$32,571,506	$1,137,814	$43,219,641

Difference in Totals Due to Rounding

MIDDLESEX COUNTY

Taxing Districts	COLLECTIONS FOR DISTRIBUTION LOCALLY						Total
				Public Utility Tax			
	Personal Property Tax Replacement	Financial Business Tax	Banking Corporations	Local Assistance Fund	Gross Receipts & Franchise	Insurance Tax	
1. Carteret Borough	$ 893,876	....	$ 33,750	$ 31,407	$ 1,281,715	....	$ 2,240,749
2. Cranbury Township	140,506	....	25,209	....	335,820	....	501,535
3. Dunellen Borough	213,462	....	....	10,206	346,467	....	570,135
4. East Brunswick Twp.	587,009	$ 2,641	84,338	47,065	2,766,127	....	3,487,180
5. Edison Township	1,328,231	49,861	195,273	....	15,379,276	....	16,952,642
6. Helmetta Borough	68,541	....	....	1,425	73,480	....	143,446
7. Highland Park Boro	133,207	....	16,675	60,057	572,319	....	782,258
8. Jamesburg Borough	36,796	....	25,472	24,447	226,237	....	312,951
9. Metuchen Borough	296,771	4,349	43,698	15,818	954,497	....	1,315,133
10. Middlesex Borough	259,445	....	7,207	19,523	1,078,537	....	1,364,711
11. Milltown Borough	98,343	....	7,924	....	201,817	....	308,084
12. Monroe Township	157,211	....	22,824	....	1,414,656	....	1,594,691
13. New Brunswick City	1,138,600	5,586	87,549	285,220	2,312,035	....	3,828,989
14. North Brunswick Twp.	1,104,157	22,936	12,902	....	2,463,701	....	3,603,696
15. Old Bridge Township	296,258	3,236	213,215	262,856	3,020,779	....	3,796,344
16. Perth Amboy City	1,672,439	1,133	11,732	177,634	1,754,091	....	3,617,029
17. Piscataway Township	829,027	2,937	8,102	52,371	3,540,066	....	4,342,502
18. Plainsboro Township	74,379	5,017	23,676	....	664,682	....	767,754
19. Sayreville Borough	1,449,162	....	63,063	....	10,166,629	....	11,678,854
20. South Amboy City	57,453	....	63,018	....	4,106,894	....	4,227,365
21. South Brunswick Twp.	607,979	....	21,165	....	3,753,928	....	4,383,072
22. South Plainfield Boro	583,461	1,862	29,066	19,381	1,832,276	....	2,466,046
23. South River Borough	126,011	....	18,622	64,438	322,526	....	531,597
24. Spotswood Borough	236,687	....	10,904	43,867	432,986	....	724,444
25. Woodbridge Township	2,407,549	85,173	126,491	111,318	19,123,267	....	21,853,798
Totals	$14,796,561	$184,732	$1,151,874	$1,227,032	$78,034,808	....	$95,395,007

Difference in Totals Due to Rounding

MONMOUTH COUNTY

Taxing Districts	COLLECTIONS FOR DISTRIBUTION LOCALLY						Total
				Public Utility Tax			
	Personal Property Tax Replacement	Financial Business Tax	Banking Corporations	Local Assistance Fund	Gross Receipts & Franchise	Insurance Tax	
1. Aberdeen Township	$ 11,771	....	$ 22,918	$ 90,100	$ 662,886	....	$ 787,674
2. Allenhurst Borough	7,196	....	21,944	704	187,941	....	217,786
3. Allentown Borough	466,926	....	9,397	10,262	76,995	....	563,580
4. Asbury Park City	33,875	$ 4,344	34,619	171,051	921,937	....	1,165,825
5. Atlantic Highlands	13,967	....	5,825	20,522	235,715	....	276,029
6. Avon-By-the-Sea	57,040	....	8,812	2,544	135,194	....	203,589
7. Belmar Borough	37,155	....	4,057	9,481	320,014	....	370,707
8. Bradley Beach Boro	35,275	....	20,770	21,442	267,527	....	345,014
9. Brielle Borough	62,269	....	11,661	3,996	237,165	....	315,092
10. Colts Neck Township	7,825	....	11,655	....	1,156,671	....	1,176,151
11. Deal Borough	250,472	....	....	....	392,272	....	642,744
12. Eatontown Borough	20,624	678	30,426	54,506	789,350	....	895,585
13. Englishtown Borough	24,922	....	3,253	2,171	59,047	....	89,392
14. Fair Haven Borough	22.077	....	13,544	6,471	345,981	....	388,073
15. Farmingdale Borough ...	187,868	....	11,067	....	58,089	....	257,024
16. Freehold Borough	240,291	....	41,018	47,344	538,320	....	866,973
17. Freehold Township	180,214	8,586	67,296	....	3,780,572	....	4,036,669
18. Hazlet Township	27,389	....	33,522	50,500	983,757	....	1,095,168
19. Highlands Borough	411,621	....	7,991	22,068	187,994	....	629,674
20. Holmdel Township	240,647	....	13,999	....	950,691	$2,206,863	3,412,200
21. Howell Township	14	....	84,801	....	5,221,043	....	5,305,858
22. Interlaken Borough	61,827	....	....	979	98,572	....	161,378
23. Keansburg Borough	100,635	....	4,588	92,246	349,117	....	546,586
24. Keyport Borough	47,269	....	37,869	42,696	357,893	....	485,727
25. Little Silver Borough	4,101	....	8,061	5,453	422,052	....	439,667
26. Loch Arbour Village	245,226	....	....	367	22,649	....	268,242
27. Long Branch City	110,137	....	51,830	154,166	1,645,228	....	1,961,360
28. Manalapan Township	44,154	....	30,183	36,010	1,914,970	....	2,025,317
29. Manasquan Borough	97,438	85	25,534	4,867	330,647	....	458,571
30. Marlboro Township	50,303	274	29,750	....	1,320,694	....	1,401,021

MONMOUTH COUNTY (Continued)

Taxing Districts	COLLECTIONS FOR DISTRIBUTION LOCALLY						Total
				Public Utility Tax			
	Personal Property Tax Replacement	Financial Business Tax	Banking Corporations	Local Assistance Fund	Gross Receipts & Franchise	Insurance Tax	
31. Matawan Borough	223,552	....	33,762	41,396	1,083,360	....	1,382,070
32. Middletown Township ...	269,326	2,868	34,572	96,637	4,297,092	....	4,700,495
33. Millstone Township	45,521	....	4,029	....	375,797	....	425,347
34. Monmouth Bch. Boro ...	7,947	46,374	4,809	3,156	256,465	....	318,751
35. Neptune Township	286,123	....	54,593	148,238	2,176,091	....	2,665,045
36. Neptune City Borough ..	70,462	....	16,759	27,086	285,704	....	400,011
37. Ocean Township	152,846	26	17,360	33,233	1,509,011	....	1,712,476
38. Oceanport Borough	80,208	....	6,925	7,915	373,500	....	468,548
39. Red Bank Borough	327,193	6,654	69,651	17,651	1,617,613	32,058	2,070,820
40. Roosevelt Borough	4,604	....	....	1,730	54,712	....	61,046
41. Rumson Borough	28,282	....	15,452	5,703	573,677	....	623,114
42. Sea Bright Borough	34,872	....	9,415	1,431	126,229	....	171,947
43. Sea Girt Borough	9,699	....	4,809	....	142,735	....	157,243
44. Shrewsbury Borough	88,330	....	86,249	2,480	256,004	....	433,063
45. Shrewsbury Township ..	749	....	1,322	23,703	30,572	....	56,346
46. South Belmar Boro	9,068	....	444	2,367	79,182	....	91,061
47. Spring Lake Borough ...	26,137	....	18,962	....	272,476	....	317,575
48. Spring Lake Hts. Boro .	27,561	....	10,754	6,913	318,011	....	363,239
49. Tinton Falls Borough	178,046	....	3,206	11,462	790,970	....	983,684
50. Union Beach Borough ..	86,820	....	11,105	38,982	346,625	....	483,532
51. Upper Freehold Twp. ...	61,730	....	1,818	....	276,443	....	339,991
52. Wall Township	199,122	....	40,135	....	2,863,741	....	3,102,998
53. W. Long Branch Boro ..	125,631	4,079	5,981	10,169	507,811	....	653,671
Totals	$5,444,365	$73,970	$1,098,500	$1,330,197	$42,584,804	$2,238,922	$52,770,757

Difference in Totals Due to Rounding

MORRIS COUNTY

Taxing Districts	COLLECTIONS FOR DISTRIBUTION LOCALLY						Total
				Public Utility Tax			
	Personal Property Tax Replacement	Financial Business Tax	Banking Corporations	Local Assistance Fund	Gross Receipts & Franchise	Insurance Tax	
1. Boonton Town	$ 324,739	....	$ 32,611	$ 11,174	$ 462,162	....	$ 830,686
2. Boonton Township	45,277	$ 1,235	13,455	....	168,196	....	228,163
3. Butler Borough	173,768	....	21,016	10,694	962,874	....	1,168,353
4. Chatham Borough	120,077	....	78,908	6,781	501,323	....	707,089
5. Chatham Township	32,064	....	21,511	....	763,682	....	817,257
6. Chester Borough	34,838	....	18,307	....	109,709	....	162,854
7. Chester Township	49,410	....	96	4,541	786,201	....	840,249
8. Denville Township	226,250	3,180	52,419	13,636	1,249,615	....	1,545,100
9. Dover Town	299,090	2,215	59,864	60,563	562,932	....	984,585
10. East Hanover Twp.	279,512	....	32,902	....	2,358,443	$ 2,210	2,673,067
11. Florham Park Borough	229,768	31,196	40,226	....	849,029	....	1,150,220
12. Hanover Township	906,912	1,276	27,503	....	1,305,322	....	2,241,014
13. Harding Township	18,701	....	10,878	....	408,308	....	437,887
14. Jefferson Township	63,153	....	26,180	25,041	1,804,928	....	1,919,302
15. Kinnelon Borough	32,556	....	18,592	6,740	375,293	....	433,181
16. Lincoln Park Borough	87,068	....	22,737	13,867	459,444	....	583,116
17. Madison Borough	169,544	1,399	43,333	12,745	556,854	....	783,875
18. Mendham Borough	47,002	....	4,808	....	368,075	....	419,885
19. Mendham Township	14,448	....	3,879	....	400,250	....	418,577
20. Mine Hill Township	57,790	....	5,379	4,915	163,299	....	231,384

MORRIS COUNTY (Continued)

Taxing Districts	COLLECTIONS FOR DISTRIBUTION LOCALLY						Total
				Public Utility Tax			
	Personal Property Tax Replacement	Financial Business Tax	Banking Corporations	Local Assistance Fund	Gross Receipts & Franchise	Insurance Tax	
21. Montville Township	184,356	....	18,388	....	1,529,765	....	1,732,509
22. Morris Township	441,264	....	72,886	....	1,664,714	1,322,149	3,501,013
23. Morris Plains Borough .	244,214	60	17,601	....	490,746	....	752,621
24. Morristown Town	510,829	6,128	286,308	16,789	2,223,490	....	3,043,546
25. Mountain Lakes Boro ...	35,963	....	6,033	3,137	359,636	....	404,770
26. Mount Arlington Boro ...	18,031	....	4,983	16,655	184,675	....	224,345
27. Mount Olive Township ..	89,290	2	28,663	27,281	1,134,962	....	1,280,198
28. Netcong Borough	51,878	....	17,478	5,880	240,094	....	315,330
29. Par-Troy Hills Twp.	487,670	37,721	98,201	46,114	2,296,223	2,173,090	5,139,020
30. Passaic Township	107,171	....	8,390	7,010	1,295,550	....	1,418,122
31. Pequannock Township .	125,831	1,582	29,914	16,950	767,488	....	941,766
32. Randolph Township	197,440	....	47,717	20,016	1,131,896	....	1,397,070
33. Riverdale Borough	78,425	....	7,125	2,237	269,898	....	357,685
34. Rockaway Borough	182,949	431	15,795	8,180	299,914	....	507,270
35. Rockaway Township	287,109	....	7,104	18,613	808,668	....	1,121,495
36. Roxbury Township	[illegible]07	1	57,311	22,486	1,211,995	....	1,680,300
37. Victory Gardens Boro ...	4,352	....	5,450	2,964	22,140	....	34,906
38. Washington Township ..	107,998	....	2,668	14,536	814,719	....	939,922
39. Wharton Borough	113,062	....	12,937	7,908	278,709	....	412,616
Totals	$6,868,224	$86,432	$1,279,573	$407,465	$31,641,221	$3,497,450	$43,780,365

Difference in Totals Due to Rounding

OCEAN COUNTY

Taxing Districts	COLLECTIONS FOR DISTRIBUTION LOCALLY						Total
				Public Utility Tax			
	Personal Property Tax Replacement	Financial Business Tax	Banking Corporations	Local Assistance Fund	Gross Receipts & Franchise	Insurance Tax	
1. Barnegat Township	$ 14,786	....	$ 13,713	$ 55,087	$ 505,254	....	$ 588,841
2. Barnegat Light Boro	5,979	....	223	....	73,708	....	79,910
3. Bay Head Borough	8,388	....	12,220	....	140,140	....	160,748
4. Beach Haven Borough .	25,667	....	13,332	....	211,691	....	250,690
5. Beachwood Borough	10,926	....	....	48,322	328,008	....	387,256
6. Berkeley Township	94,592	....	43,691	44,502	2,882,654	....	3,065,439
7. Brick Township	199,357	$ 9,193	97,409	86,898	2,985,618	....	3,378,476
8. Dover Township	714,101	....	278,967	86,938	5,232,420	....	6,312,426
9. Eagleswood Township ..	4,649	....	2,715	....	140,924	....	148,288
10. Harvey Cedars Boro	2,974	....	7,839	....	95,547	....	106,360
11. Island Heights Boro	5,715	....	1,603	2,565	86,943	....	96,825
12. Jackson Township	128,909	....	31,575	140,438	1,625,326	....	1,926,249
13. Lacey Township	40,864	....	44,960	....	8,551,956	....	8,637,780
14. Lakehurst Borough	9,725	....	13,580	31,366	119,040	....	173,711
15. Lakewood Township	247,480	....	48,872	218,818	2,203,129	....	2,718,299
16. Lavallette Borough	10,780	....	15,928	....	143,857	....	170,565
17. Little Egg Harbor Twp. .	23,648	....	19,946	14,041	694,692	....	752,327
18. Long Beach Township ..	26,800	....	897	....	745,186	....	772,883
19. Manchester Township ...	39,041	....	75,404	59,753	1,578,023	....	1,752,221
20. Mantoloking Borough ...	1,129	....	....	....	107,583	....	108,712
21. Ocean Township	12,629	3,767	8,140	4,426	484,621	....	513,584
22. Ocean Gate Borough ...	2,976	....	....	2,199	99,479	....	104,654
23. Pine Beach Borough	3,012	....	2,518	2,767	120,059	....	128,356
24. Plumsted Township	20,169	....	3,820	....	200,703	....	224,692
25. Pt. Pleasant Borough ...	75,688	....	56,167	25,939	853,292	....	1,011,086
26. Pt. Pleasant Bch. Boro .	102,743	....	63,582	4,251	473,998	....	644,574
27. Seaside Heights Boro ...	47,689	....	12,278	....	132,671	....	192,638
28. Seaside Park Borough .	19,667	....	9,495	....	195,779	....	224,941
29. Ship Bottom Borough ..	23,692	....	31,961	....	228,163	....	283,816
30. S. Toms River Boro	19,093	1,272	94	36,793	176,412	....	233,664
31. Stafford Township	32,873	29	27,362	12,319	2,199,330	....	2,271,913
32. Surf City Borough	10,952	....	4,947	....	162,989	....	178,888
33. Tuckerton Borough	17,108	....	9,940	4,540	198,434	....	230,022
Totals	$2,003,801	$14,261	$953,180	$881,963	$33,977,629	....	$37,830,834

Difference in Totals Due to Rounding

PASSAIC COUNTY

Taxing Districts	COLLECTIONS FOR DISTRIBUTION LOCALLY						Total
				Public Utility Tax			
	Personal Property Tax Replacement	Financial Business Tax	Banking Corporations	Local Assistance Fund	Gross Receipts & Franchise	Insurance Tax	
1. Bloomingdale Borough .	$ 66,232	....	$ 24,019	$ 35,544	$ 309,806	....	$ 435,600
2. Clifton City	3,161,018	$ 21,098	352,627	98,476	6,119,853	....	9,753,072
3. Haledon Borough	76,348	....	18,001	30,883	440,873	....	566,105
4. Hawthorne Borough	278,340	....	50,630	25,646	1,128,443	....	1,483,059
5. Little Falls Township	218,459	....	56,388	16,451	943,595	....	1,234,893
6. North Haledon Boro	40,458	....	13,985	12,656	431,362	....	498,462
7. Passaic City	2,280,207	1,175	254,050	570,091	2,308,280	$416	5,414,220
8. Paterson City	2,698,544	1,729	258,536	1,659,625	5,646,377	....	10,264,810
9. Pompton Lakes Boro ...	268,451	....	30,140	17,523	591,572	....	907,686
10. Prospect Park Boro	52,736	....	18,391	34,747	168,516	....	274,389
11. Ringwood Borough	20,146	....	17,948	19,794	813,583	....	871,471
12. Totowa Borough	275,537	77,399	97,075	....	1,118,285	....	1,568,296
13. Wanaque Borough	114,261	....	19,148	49,106	472,583	....	655,098
14. Wayne Township	862,875	46,487	207,698	49,712	3,182,275	....	4,349,047
15. West Milford Twp.	126,111	....	39,315	38,262	1,506,127	....	1,709,815
16. West Paterson Boro	217,274	....	141,921	15,312	473,142	....	847,649
Totals	$10,756,997	$147,888	$1,599,870	$2,673,829	$25,654,672	$416	$40,833,672

Difference in Totals Due to Rounding

SALEM COUNTY

Taxing Districts	COLLECTIONS FOR DISTRIBUTION LOCALLY						Total
				Public Utility Tax			
	Personal Property Tax Replacement	Financial Business Tax	Banking Corporations	Local Assistance Fund	Gross Receipts & Franchise	Insurance Tax	
1. Alloway Township	$ 29,018	....	$ 3,000	$ 24,871	$ 244,349	....	$ 301,238
2. Carneys Point Twp.	276,992	....	10,573	4,468	510,128	....	802,161
3. Elmer Borough	17,679	....	9,120	....	67,963	....	94,762
4. Elsinboro Township	8,729	....	....	....	78,129	....	86,858
5. Lower Alloways Creek ..	14,891	....	889	....	6,637,067	....	6,652,847
6. Mannington Township ..	94,583	....	1,778	....	203,379	....	299,740
7. Oldmans Township	42,074	....	2,025	....	145,341	....	189,440
8. Penns Grove Borough ..	64,364	$ 2,522	10,641	69,125	245,939	....	392,591
9. Pennsville Township	1,951,243	3,902	21,105	....	3,441,115	....	5,417,365
10. Pilesgrove Township	45,058	....	6,500	....	407,219	....	458,777
11. Pittsgrove Township	49,139	....	3,542	....	405,383	.... ..	458,064
12. Quinton Township	30,754	....	....	....	190,890	....	221,644
13. Salem City	237,465	3,626	23,130	75,011	474,070	....	813,302
14. Upper Pittsgrove Twp. .	52,124	....	....	....	327,049	....	379,173
15. Woodstown Borough	21,687	....	44,247	8,813	132,571	....	207,318
Totals	$2,935,797	$10,050	$136,549	$182,288	$13,510,592	....	$16,775,276

Difference in Totals Due to Rounding

UNION COUNTY

Taxing Districts	COLLECTIONS FOR DISTRIBUTION LOCALLY						Total
				Public Utility Tax			
	Personal Property Tax Replacement	Financial Business Tax	Banking Corporations	Local Assistance Fund	Gross Receipts & Franchise	Insurance Tax	
1. Berkeley Heights Twp. .	$ 745,522	....	$ 27,385	....	$ 899,177	....	$ 1,672,084
2. Clark Township	560,244	$ 1,144	60,982	$ 18,796	1,129,513	....	1,770,680
3. Cranford Township	385,464	6	22,500	30,555	2,509,965	$ 3,097	2,951,588
4. Elizabeth City	2,867,349	6,232	171,703	872,941	13,002,975	81,208	17,002,408
5. Fanwood Borough	40,123	....	15,484	11,052	690,443	....	757,102
6. Garwood Borough	232,744	....	3,253	6,363	295,710	....	538,070
7. Hillside Township	974,390	....	17,297	107,731	1,631,018	....	2,730,436
8. Kenilworth Borough	451,695	....	9,824	8,196	754,174	....	1,223,889
9. Linden City	2,739,156	3,099	11,562	....	16,901,413	....	19,655,229
10. Mountainside Borough .	253,331	....	17,582	....	691,334	....	962,247
11. New Providence Boro ..	215,949	4,395	33,418	11,689	1,027,994	....	1,293,445
12. Plainfield City	836,729	3,712	67,110	340,394	2,471,725	....	3,719,669
13. Rahway City	832,774	3,049	3,617	120,120	1,592,554	....	2,552,114
14. Roselle Borough	216,995	....	23,915	123,354	1,142,457	....	1,506,721
15. Roselle Park Borough ..	115,096	....	3,916	65,090	602,279	....	786,381
16. Scotch Plains Twp.	134,130	....	19,449	26,855	1,734,021	....	1,914,455
17. Springfield Township	450,546	5	31,326	13,363	1,289,691	....	1,784,931
18. Summit City	429,230	....	167,935	16,586	2,533,623	....	3,147,373
19. Union Township	1,419,562	26,036	53,173	63,674	4,090,543	10,811	5,663,799
20. Westfield Town	338,766	765	56,484	33,437	2,331,984	....	2,761,435
21. Winfield Township	4,649	....	....	59,657	43,635	....	107,941
Totals	$14,244,444	$48,443	$817,913	$1,929,854	$57,366,228	$95,116	$74,501,998

Difference in Totals Due to Rounding

APPENDIX 3

REVENUE SHARING, PROPERTY TAX AND VETERAN DEDUCTIONS AND HOMESTEAD REBATE DISTRIBUTIONS

SOMERSET COUNTY

Taxing Districts	COLLECTIONS FOR DISTRIBUTION LOCALLY						Total
				Public Utility Tax			
	Personal Property Tax Replacement	Financial Business Tax	Banking Corporations	Local Assistance Fund	Gross Receipts & Franchise	Insurance Tax	
1. Bedminster Township ...	$ 59,577	....	$ 6,812	....	$ 396,072	....	$ 462,461
2. Bernards Township	127,450	....	14,211	....	1,234,790	....	1,376,451
3. Bernardsville Borough ..	84,377	....	21,883	....	577,465	....	683,725
4. Bound Brook Borough .	94,516	$ 1	48,084	$ 40,908	546,921	....	730,430
5. Branchburg Township ..	105,478	....	30,699	....	2,111,278	....	2,247,455
6. Bridgewater Township ..	2,083,809	3,547	97,500	....	2,947,826	....	5,132,591
7. Far Hills Borough	10,591	....	221	....	50,084	....	60,896
8. Franklin Township	283,131	....	77,759	43,312	2,939,898	....	3,344,100
9. Green Brook Twp.	75,136	2	6,103	....	520,762	....	602,002
10. Hillsborough Township .	202,536	....	33,229	27,675	2,065,990	....	2,329,430
11. Manville Borough	608,076	....	52,915	45,978	504,908	....	1,211,878
12. Millstone Borough	2,412	....	3,810	....	50,894	....	57,116
13. Montgomery Township .	124,742	....	9,949	....	943,528	....	1,078,219
14. North Plainfield Boro	142,671	....	25,220	88,786	898,495	....	1,155,172
15. Peapack-Gladstone	28,649	....	942	....	186,357	....	215,948
16. Raritan Borough	248,034	....	7,422	6,457	397,849	....	659,761
17. Rocky Hill Borough	26,014	....	29,505	....	57,110	....	112,629
18. Somerville Borough	252,385	6,055	135,686	18,492	1,034,832	....	1,447,450
19. S. Bound Brook Boro ..	77,440	....	14,858	22,040	233,491	....	347,827
20. Warren Township	130,156	....	27,843	....	954,031	....	1,112,030
21. Watchung Borough	229,597	....	29,940	....	581,419	....	840,956
Totals	$4,996,777	$9,514	$674,589	$293,648	$19,234,000	....	$25,208,528

Difference in Totals Due to Rounding

SUSSEX COUNTY

Taxing Districts	COLLECTIONS FOR DISTRIBUTION LOCALLY						Total
				Public Utility Tax			
	Personal Property Tax Replacement	Financial Business Tax	Banking Corporations	Local Assistance Fund	Gross Receipts & Franchise	Insurance Tax	
1. Andover Borough	$ 12,634	....	$ 11,162	....	$ 67,892	....	$ 91,688
2. Andover Township	62,434	....	7,267	$ 6,877	260,758	....	337,336
3. Branchville Borough	32,684	$6,708	25,293	....	29,258	$595,631	689,574
4. Byram Township	31,667	....	9,358	11,709	331,207	....	383,941
5. Frankford Township	61,590	....	6,640	7,371	321,632	....	397,232
6. Franklin Borough	68,316	....	28,662	24,298	583,620	....	704,896
7. Fredon Township	35,776	....	2,740	....	142,560	....	181,076
8. Green Township	25,218	....	....	....	111,463	....	136,681
9. Hamburg Borough	38,493	....	4,856	3,323	94,142	....	140,814
10. Hampton Township	46,064	....	7,267	6,407	227,411	....	287,149
11. Hardyston Township	43,947	....	1,650	6,530	288,051	....	340,178
12. Hopatcong Borough	21,248	....	13,107	63,714	459,577	....	557,646
13. Lafayette Township	43,295	....	3,546	....	77,181	....	124,022
14. Montague Township	12,412	....	6,259	....	196,876	....	215,547
15. Newton Town	246,691	1,606	105,931	16,642	415,145	....	786,016
16. Ogdensburg Borough ...	68,394	....	2,454	11,498	65,045	....	147,391
17. Sandyston Township	14,603	....	....	....	126,760	....	141,363
18. Sparta Township	122,245	546	40,087	15,720	753,390	....	932,708
19. Stanhope Borough	40,217	....	4,767	6,544	105,418	....	156,946
20. Stillwater Township	21,578	....	5,423	7,025	201,348	....	235,373
21. Sussex Borough	38,013	....	7,963	7,245	111,808	....	165,029
22. Vernon Township	112,514	....	25,698	25,001	1,270,147	....	1,433,360
23. Walpack Township	2,851	....	....	....	60,023	....	62,874
24. Wantage Township	99,519	....	20,488	....	403,571	....	523,578
Totals	$1,302,403	$8,861	$341,336	$219,904	$6,704,283	$595,631	$9,172,418

Difference in Totals Due to Rounding

WARREN COUNTY

Taxing Districts	COLLECTIONS FOR DISTRIBUTION LOCALLY						Total
				Public Utility Tax			
	Personal Property Tax Replacement	Financial Business Tax	Banking Corporations	Local Assistance Fund	Gross Receipts & Franchise	Insurance Tax	
1. Allamuchy Township	$ 39,597	....	$ 8,497	....	$ 226,140	....	$ 274,234
2. Alpha Borough	32,495	....	12,775	$ 5,892	133,387	....	184,549
3. Belvidere Town	98,083	....	17,304	4,628	381,005	....	501,020
4. Blairstown Township	31,835	....	19,461	....	2,886,206	....	2,937,502
5. Franklin Township	67,476	....	3,508	....	185,137	....	256,121
6. Frelinghuysen Twp.	32,251	....	5,808	....	110,305	....	148,364
7. Greenwich Township	29,662	....	4,726	....	151,659	....	186,047
8. Hackettstown Town	211,689	$2,524	50,475	16,403	419,290	....	700,381
9. Hardwick Township	8,735	....	....	....	78,932	....	87,667
10. Harmony Township	60,062	....	2,420	....	113,115	....	175,597
11. Hope Township	20,176	....	25,445	....	121,630	....	167,251
12. Independence Twp.	29,052	....	5,583	....	119,736	....	154,371
13. Knowlton Township	35,546	....	....	....	162,241	....	197,787
14. Liberty Township	12,509	....	....	....	98,828	....	111,337
15. Lopatcong Township	73,631	....	22,324	7,855	570,760	....	674,570
16. Mansfield Township	48,309	....	6,743	....	597,559	....	652,611
17. Oxford Township	36,663	....	4,851	3,757	81,204	....	126,475
18. Pahaquarry Township	450	....	....	145	16,162	....	16,757
19. Phillipsburg Town	484,959	1,713	32,468	112,122	762,872	....	1,394,134
20. Pohatcong Township	55,287	....	12,826	7,027	200,472	....	275,611
21. Washington Borough	121,519	....	49,530	33,226	347,256	....	551,531
22. Washington Township	63,024	....	7,231	....	279,646	....	349,901
23. White Township	65,819	....	....	....	188,379	....	254,198
Totals	$1,658,829	$4,237	$291,975	$191,055	$8,231,921	....	$10,378,017

Difference in Totals Due to Rounding

STATE REVENUE SHARING, PROPERTY TAX AND VETERANS DEDUCTIONS AND HOMESTEAD REBATE DISTRIBUTION—1987

COUNTIES	HOMESTEAD REBATE		Municipalities Share of $50 million	*Property Tax Deductions	Veteran Deductions	Grand Total
	Number	Amount				
Atlantic	42,118	$ 8,072,278	$ 1,205,702	$ 1,547,941	$ 579,250	$ 11,405,171
Bergen	189,836	36,422,905	6,062,690	4,936,873	2,811,900	50,234,368
Burlington	84,452	16,080,222	2,266,437	1,752,144	1,273,180	21,371,983
Camden	108,316	21,782,278	3,277,542	3,498,994	1,461,250	30,020,064
Cape May	21,216	4,068,562	401,856	973,427	341,850	5,785,695
Cumberland	26,673	5,271,196	875,002	1,214,849	334,600	7,695,647
Essex	110,659	23,176,013	6,234,664	2,811,192	1,291,800	33,513,670
Gloucester	48,976	9,445,002	1,249,184	1,395,724	684,500	12,774,410
Hudson	53,343	11,563,899	4,086,579	2,164,472	654,400	18,469,350
Hunterdon	24,094	4,458,100	476,079	410,726	281,100	5,626,005
Mercer	67,220	13,498,719	2,146,332	2,097,294	913,850	18,656,195
Middlesex	139,135	26,474,608	4,128,241	3,687,459	2,066,550	36,356,859
Monmouth	120,151	23,065,942	3,250,643	2,089,190	1,513,500	29,919,275
Morris	98,011	18,009,358	2,741,498	1,429,290	1,206,850	23,386,996
Ocean	115,553	23,034,551	1,779,383	4,595,383	1,704,042	31,113,359
Passaic	76,679	15,146,795	3,176,387	2,236,859	1,003,050	21,563,091
Salem	14,402	2,730,132	429,765	509,651	207,877	3,877,425
Somerset	53,014	9,937,339	1,397,597	926,556	662,850	12,924,342
Sussex	30,494	5,809,889	589,132	595,772	358,988	7,353,781
Union	103,890	20,463,851	3,711,251	2,944,537	1,501,450	28,621,089
Warren	20,059	3,896,336	505,036	673,946	279,150	5,354,469
Totals	1,548,271	$302,407,976	$49,991,000	$42,492,281	$21,131,987	$416,023,244

Difference in totals due to rounding

*Property Tax Deductions Include Three Categories—Citizens 65 or More; Citizens Less Than 65 Who Are Permanently And Totally Disabled, And Citizens Who Are Surviving Spouses in Certain Cases.

STATE REVENUE SHARING, PROPERTY TAX AND VETERANS DEDUCTIONS AND HOMESTEAD REBATE DISTRIBUTION—1987

ATLANTIC COUNTY	HOMESTEAD REBATE Number	HOMESTEAD REBATE Amount	Municipalities Share of $50 million	Property Tax Deductions	Veteran Deductions	Grand Total
Absecon City	1,996	$ 381,688	$ 44,797	$ 48,209	$ 32,700	$ 507,393
Atlantic City	3,588	698,301	274,915	269,271	58,150	1,300,637
Brigantine City	1,988	373,484	49,988	83,355	33,650	540,477
Buena Borough	930	184,293	23,393	56,000	10,750	274,436
Buena Vista Township	1,568	284,456	32,494	68,500	15,250	400,700
Corbin City	95	18,591	1,753	5,870	1,200	27,414
Egg Harbor City	961	200,676	30,134	54,750	17,400	302,960
Egg Harbor Township	4,474	802,732	85,481	87,393	46,500	1,022,107
Estell Manor City	298	54,094	3,910	10,250	3,600	71,854
Folsom Borough	503	93,883	13,651	13,000	7,850	128,384
Galloway Township	3,631	672,924	66,032	21,500	38,550	799,006
Hamilton Township	2,813	522,026	52,313	107,676	31,450	713,464
Hammonton Town	2,807	553,093	83,661	151,598	36,000	824,352
Linwood City	1,818	353,312	43,415	35,187	27,850	459,764
Longport Borough	447	86,658	8,090	16,000	9,250	119,998
Margate City	2,617	507,766	70,246	70,000	44,300	692,312
Mullica Township	1,254	242,649	24,236	33,744	15,150	315,779
Northfield City	2,210	435,460	60,133	58,682	41,000	595,275
Pleasantville City	2,768	569,784	95,829	146,312	35,900	847,825
Port Republic City	263	49,249	4,382	7,250	3,900	64,781
Somers Point City	2,294	450,988	59,999	94,899	30,250	636,136
Ventnor City	2,445	469,017	69,673	92,247	34,550	665,487
Weymouth Township	350	67,153	7,180	16,250	4,050	94,633
Totals	42,118	$8,072,278	$1,205,705	$1,547,941	$579,250	$11,405,174

Difference in totals due to rounding

BERGEN COUNTY	HOMESTEAD REBATE		Municipalities Share of $50 million	Property Tax Deductions	Veteran Deductions	Grand Total
	Number	Amount				
Allendale Borough	1,548	$ 290,315	$ 43,212	$ 11,750	$ 18,450	$ 363,727
Alpine Borough	427	73,336	9,438	2,250	4,150	89,174
Bergenfield Borough	5,929	1,181,568	196,883	118,513	93,050	1,590,014
Bogota Borough	1,733	344,114	61,212	56,717	27,500	489,543
Carlstadt Borough	1,189	219,709	46,179	62,170	21,950	350,007
Cliffside Park Borough	3,869	741,890	131,087	130,000	46,000	1,048,977
Closter Borough	2,115	405,202	58,718	37,334	34,550	535,804
Cresskill Borough	2,095	400,396	55,785	45,508	36,200	537,889
Demarest Borough	1,326	252,274	34,988	17,250	17,750	322,262
Dumont Borough	4,350	863,616	137,828	122,030	72,850	1,196,523
Elmwood Park Borough	4,001	772,120	58,886	227,550	62,500	1,121,056
East Rutherford Borough	1,292	229,299	34,651	69,000	21,200	354,150
Edgewater Borough	833	151,819	140,997	23,500	8,400	324,716
Emerson Borough	1,939	373,324	57,471	39,587	34,000	504,383
Englewood City	4,114	840,109	163,547	100,334	41,900	1,145,890
Englewood Cliffs Borough	1,431	250,279	40,044	12,000	17,450	319,773
Fairlawn Borough	8,950	1,729,982	254,387	299,548	151,550	2,435,467
Fairview Borough	1,494	299,453	72,841	129,056	24,650	526,000
Fort Lee Borough	6,668	1,253,328	210,534	128,309	39,150	1,631,321
Franklin Lakes Borough	2,454	433,905	53,493	18,318	30,300	536,015
Garfield City	4,261	866,486	211,546	336,887	58,850	1,473,768
Glen Rock Borough	3,366	651,941	87,975	37,102	48,000	825,018
Hackensack City	4,715	947,653	247,949	178,618	46,900	1,421,121
Harrington Park Borough	1,266	239,878	33,539	9,000	16,800	299,217
Hasbrouck Hgts. Borough	2,875	557,861	91,548	81,629	49,950	780,988
Haworth Borough	992	186,994	25,415	8,250	13,550	234,209
Hillsdale Borough	2,830	543,705	81,032	64,205	45,700	734,643
Hohokus Borough	1,157	214,676	29,494	3,571	17,400	265,141
Leonia Borough	1,854	366,832	60,032	26,250	22,850	475,964
Little Ferry Borough	1,753	331,205	64,886	61,250	26,700	484,041
Lodi Borough	3,491	707,629	177,030	253,836	63,550	1,202,045
Lyndhurst Township	4,390	841,102	154,985	179,571	76,000	1,251,658
Mahwah Township	3,302	604,057	81,099	46,729	40,350	772,235
Maywood Park Borough	2,397	460,687	74,594	63,250	40,850	639,381
Midland Park Borough	1,806	345,200	55,954	45,103	27,800	474,057
Montvale Borough	1,775	321,788	51,639	11,300	25,400	410,127
Moonachie Borough	459	82,336	20,561	25,962	10,550	139,409
New Milford Borough	3,747	728,443	129,975	99,492	68,550	1,026,460
North Arlington Borough	3,239	626,855	122,458	140,456	50,100	939,869

BERGEN COUNTY	HOMESTEAD REBATE		Municipalities Share of $50 million	Property Tax Deductions	Veteran Deductions	Grand Total
	Number	Amount				
Northvale Borough	1,190	225,177	36,404	33,507	18,500	313,588
Norwood Borough	1,151	212,449	30,673	25,563	16,400	285,085
Oakland Borough	3,465	653,548	102,065	36,556	52,400	844,570
Old Tappan Borough	1,080	193,877	27,640	8,973	14,650	245,139
Oradell Borough	2,382	449,510	59,763	28,456	36,400	574,130
Palisades Park Borough	1,896	368,446	91,077	80,915	26,450	566,888
Paramus Borough	6,638	1,216,982	194,760	126,349	128,450	1,666,542
Park Ridge Borough	2,140	405,708	61,684	26,000	31,350	524,742
Ramsey Borough	3,324	625,415	88,043	31,710	42,100	787,268
Ridgefield Borough	1,978	358,798	....	79,849	32,300	470,746
Ridgefield Park Village	2,394	473,665	94,751	65,220	38,300	671,936
Ridgewood Township	6,178	1,193,899	185,335	51,771	75,850	1,506,855
River Edge Borough	2,848	555,638	85,549	59,856	52,250	753,293
River Vale Township	2,582	488,083	61,751	28,305	38,700	616,839
Rochelle Park Township	1,518	288,316	42,808	67,035	27,750	425,910
Rockleigh Borough	44	7,514	....	1,250	750	9,514
Rutherford Borough	4,158	822,238	139,244	115,992	63,150	1,140,624
Saddle Brook Township	3,486	655,059	110,323	134,812	70,400	970,594
Saddle River Borough	762	133,903	16,550	2,640	8,400	161,493
South Hackensack Township	427	82,000	16,550	29,250	7,300	135,100
Teaneck Township	9,510	1,901,083	285,027	157,382	125,200	2,468,691
Tenafly Borough	3,494	674,788	97,144	34,378	47,250	853,561
Teterboro Borough	....	....	....	....	....	....
U. Saddle River Borough	2,049	368,907	55,044	11,875	25,600	461,426
Waldwick Borough	2,826	536,904	86,155	58,707	50,300	732,066
Wallington Borough	1,780	351,513	73,583	124,557	28,700	578,353
Washington Township	2,779	519,434	73,448	26,500	45,000	664,382
Westwood Borough	2,417	456,670	77,021	38,250	36,000	607,941
Woodcliff Lakes Borough	1,468	269,667	37,988	8,753	18,150	334,559
Wood-Ridge Borough	2,098	393,826	57,167	70,349	33,400	554,742
Wyckoff Township	4,342	808,326	111,233	49,126	67,050	1,035,734
Totals	189,836	$36,422,905	$6,062,690	$4,936,873	$2,811,900	$50,234,368

Difference in totals due to rounding

BURLINGTON COUNTY	HOMESTEAD REBATE		Municipalities Share of $50 million	Property Tax Deductions	Veteran Deductions	Grand Total
	Number	Amount				
Bass River Township	338	$ 66,363	$ 6,168	$ 16,000	$ 5,500	$ 94,031
Beverly City	615	124,163	22,112	23,428	8,950	178,652
Bordentown City	905	179,929	30,741	29,976	10,900	251,546
Bordentown Township	1,690	334,762	52,886	39,847	31,900	459,395
Burlington City	2,289	415,275	77,998	132,430	35,250	660,953
Burlington Township	2,309	434,921	84,268	46,128	41,450	606,767
Chesterfield Township	610	114,316	21,842	12,457	9,200	157,815
Cinnaminson Township	4,245	811,969	118,413	63,416	73,500	1,067,298
Delanco Township	948	184,756	28,348	31,483	17,350	261,937
Delran Township	3,247	614,629	79,313	65,300	52,700	811,942
Eastampton Township	695	133,548	19,752	9,650	11,100	174,050
Edgewater Park Twsp.	1,917	369,070	58,246	30,967	29,400	487,683
Evesham Township	7,270	1,314,256	124,170	63,238	73,600	1,575,264
Fieldsboro Borough	139	26,596	4,180	4,750	2,000	37,526
Florence Township	2,690	526,998	60,066	127,456	41,550	756,070
Hainesport Township	892	176,757	20,089	33,133	14,250	244,229
Lumberton Township	979	189,125	31,381	18,350	16,900	255,755
Mansfield Township	839	158,522	18,337	21,305	14,100	212,263
Maple Shade Township	3,989	794,631	124,143	196,086	69,050	1,183,910
Medford Township	4,790	882,489	67,819	33,601	54,569	1,038,478
Medford Lakes Borough	1,329	251,786	33,741	17,000	17,850	320,377
Moorestown Township	4,114	794,509	106,986	79,250	57,900	1,038,645
Mount Holly Township	2,248	446,125	89,256	59,693	39,850	634,924
Mount Laurel Township	6,444	1,182,030	100,461	62,098	75,350	1,419,938
New Hanover Township	143	26,247	89,829	2,250	2,450	120,776
North Hanover Township	525	91,074	59,021	8,083	9,700	167,878
Palmyra Borough	1,879	369,696	48,639	62,450	27,950	508,735
Pemberton Borough	203	40,131	9,876	5,000	2,650	57,657
Pemberton Township	5,578	1,033,750	148,827	84,397	113,850	1,380,824
Riverside Township	1,935	376,333	58,751	109,286	29,550	573,920
Riverton Borough	767	149,877	23,022	15,700	11,600	200,199
Shamong Township	1,212	225,025	11,258	10,000	11,100	257,383
Southampton Township	3,258	651,734	42,741	126,209	54,911	875,584
Springfield Township	631	118,824	16,651	13,300	10,000	158,775
Tabernacle Township	1,653	301,771	17,022	16,750	18,550	354,093
Washington Township	171	34,092	4,652	9,000	3,100	50,844
Westhampton Township	1,560	294,754	18,910	10,883	22,250	346,797
Willingboro Township	9,084	1,778,918	309,903	52,467	145,550	2,286,838
Woodland Township	250	46,642	14,056	7,827	4,400	72,925
Wrightstown Borough	72	13,833	12,573	1,500	1,400	29,306
Totals	84,452	$16,080,222	$2,266,447	$1,752,144	$1,273,180	$21,371,993

Difference in totals due to rounding

CAMDEN COUNTY	HOMESTEAD REBATE		Municipalities Share of $50 million	Property Tax Deductions	Veteran Deductions	Grand Total
	Number	Amount				
Audubon Borough	2,563	$ 532,735	$ 72,470	$ 108,801	$ 40,950	$ 754,956
Audubon Park	484	65,427	9,674	....	....	75,101
Barrington Borough	1,805	375,607	59,190	66,954	33,650	535,400
Bellmawr Borough	3,521	716,403	110,323	143,745	58,750	1,029,222
Berlin Borough	1,387	276,688	37,752	45,000	20,600	380,040
Berlin Township	1,323	264,024	40,499	44,792	17,050	366,316
Brooklawn Borough	571	121,042	19,685	39,939	9,700	190,366
Camden City	10,769	2,225,742	677,748	642,700	90,500	3,636,690
Cherry Hill Township	16,100	3,561,444	455,551	229,094	245,100	4,491,189
Chesilhurst Borough	297	62,504	9,728	15,045	3,300	90,577
Clementon Borough	1,253	255,346	35,055	46,404	14,700	351,505
Collingswood Borough	3,252	673,204	117,334	125,191	47,650	963,379
Gibbsboro	607	118,213	18,370	14,750	10,550	161,883
Gloucester City	2,905	583,115	102,301	176,939	45,250	907,605
Gloucester Township	11,199	2,232,747	245,354	238,629	135,100	2,851,830
Haddon Township	4,261	887,950	121,413	144,792	64,750	1,218,904
Haddonfield Borough	3,456	701,015	87,504	66,456	48,650	903,625
Haddon Heights Borough	2,260	468,994	62,864	70,476	38,500	640,834
Hi-Nella Borough	119	23,576	9,472	4,250	2,450	39,748
Lauren Springs Borough	539	111,503	19,820	18,781	8,950	159,054
Lawnside Borough	703	146,140	19,483	27,810	8,500	201,933
Lindenwold Borough	2,830	570,419	122,559	84,088	40,150	817,216
Magnolia Borough	1,157	239,306	42,201	47,697	16,800	348,004
Merchantville Borough	869	179,976	29,190	29,665	11,550	250,382
Mt. Ephraim Borough	1,416	298,236	37,583	83,705	23,650	443,175
Oaklyn Borough	1,139	238,991	30,977	57,985	18,950	346,903
Pennsauken Township	9,194	1,851,858	248,691	375,228	139,400	2,615,177
Pine Hill Borough	1,767	360,179	51,619	55,383	22,000	489,181
Pine Valley	7	1,489	169	....	....	1,658
Runnemede Borough	2,255	461,831	73,279	112,084	44,000	691,194
Somerdale Borough	1,364	280,756	47,257	58,153	25,400	411,566
Stratford Borough	1,908	376,315	69,335	41,711	36,900	524,262
Tavistock Borough	1	219	101	....	....	320
Voorhees Township	4,302	806,545	49,347	50,151	39,400	945,443
Waterford Township	2,461	496,172	30,876	67,592	30,700	625,340
Winslow Township	5,543	1,058,255	91,717	123,820	57,700	1,331,492
Woodlynne Borough	709	158,313	21,101	41,184	8,000	228,597
Totals	108,316	$21,782,278	$3,277,542	$3,498,994	$1,461,250	$30,020,064

Difference in totals due to rounding

CAPE MAY COUNTY	HOMESTEAD REBATE		Municipalities Share of $50 million	Property Tax Deductions	Veteran Deductions	Grand Total
	Number	Amount				
Avalon Borough	629	$ 118,897	$ 12,708	$ 17,399	$ 11,400	$ 160,404
Cape May City	912	181,087	26,797	35,413	18,300	261,597
Cape May Point Borough	113	21,650	1,416	8,834	2,200	34,100
Dennis Township	1,190	218,795	19,045	32,213	15,450	285,502
Lower Township	5,542	1,084,076	76,582	361,501	93,650	1,615,810
Middle Township	2,791	533,252	62,999	139,085	38,300	773,637
North Wildwood City	1,149	229,479	27,033	78,333	20,250	355,095
Ocean City	3,105	605,285	75,774	84,623	51,400	817,081
Sea Isle City	672	130,482	17,696	33,917	13,700	195,795
Stone Harbor Borough	395	77,440	8,292	12,713	7,050	105,495
Upper Township	2,339	394,417	....	43,351	32,050	469,818
West Cape May Borough	264	51,316	6,910	12,837	2,950	74,013
West Wildwood Borough	127	26,008	1,753	10,750	1,800	40,311
Wildwood City	677	140,578	21,741	44,116	11,150	217,586
Wildwood Crest Borough	995	193,351	24,269	40,978	18,150	276,747
Woodbine Borough	316	62,449	18,842	17,364	4,050	102,705
Totals	21,216	$4,068,562	$401,856	$973,427	$341,850	$5,785,695

Difference in totals due to rounding

CUMBERLAND COUNTY	HOMESTEAD REBATE Number	HOMESTEAD REBATE Amount	Municipalities Share of $50 million	Property Tax Deductions	Veteran Deductions	Grand Total
Bridgeton City	3,083	$ 639,636	$ 144,704	$ 156,582	$ 40,400	$ 981,322
Commercial Township	1,191	214,559	26,224	98,510	17,600	356,892
Deerfield Township	604	116,716	18,269	24,500	5,450	164,935
Downe Township	498	90,882	12,168	31,783	7,400	142,232
Fairfield Township	1,057	192,740	36,437	43,662	10,200	283,038
Greenwich Township	239	46,645	6,472	11,320	2,600	67,037
Hopewell Township	1,132	220,839	28,112	36,657	13,150	298,758
Lawrence Township	541	108,005	16,516	28,970	6,750	160,241
Maurice River Township	893	174,713	28,954	49,332	11,300	264,299
Millville City	5,116	1,012,578	154,446	206,616	76,400	1,450,040
Shiloh Borough	136	26,866	4,011	7,750	2,150	40,777
Stow Creek Township	344	64,529	7,685	10,000	3,650	85,864
Upper DeerfieldTownship	1,733	329,337	46,246	59,777	20,900	456,260
Vineland City	10,106	2,033,152	344,756	449,392	116,650	2,943,951
Totals	26,673	$5,271,196	$875,000	$1,214,849	$334,600	$7,695,645

Difference in totals due to rounding

ESSEX COUNTY	HOMESTEAD REBATE		Municipalities Share of $50 million	Property Tax Deductions	Veteran Deductions	Grand Total
	Number	Amount				
Belleville Town	6,376	$ 1,354,380	$ 262,410	$ 259,801	$ 89,050	$ 1,965,641
Bloomfield Town	9,225	1,957,818	351,801	326,113	127,850	2,763,582
Caldwell Borough	1,310	270,624	58,549	30,386	17,200	376,759
Cedar Grove Township	3,078	599,007	97,043	54,462	48,100	798,612
East Orange City	5,924	1,467,461	515,010	192,052	53,300	2,227,823
Essex Fells Township	633	122,174	17,089	1,250	6,300	146,813
Fairfield Township	2,104	380,360	48,74[illegible]	37,000	29,400	495,500
Glen Ridge Borough	1,974	413,391	57,4[illegible]	16,105	21,750	508,717
Irvington Township	5,998	1,342,754	393,834	172,759	45,800	1,955,147
Livingston Township	7,776	1,484,409	207,636	80,706	106,750	1,879,501
Maplewood Township	5,904	1,243,793	16[illegible]	135,298	72,800	1,616,955
Millburn Township	5,164	1,003,314	14[illegible]	32,999	59,750	1,237,061
Montclair Township	6,940	1,450,063	292,544	122,515	74,400	1,939,522
Newark City	17,069	3,565,469	2,514,717	736,684	130,600	6,974,470
North Caldwell Township	1,583	307,514	45,774	6,250	19,400	378,938
Nutley Township	6,558	1,365,240	217,377	221,734	103,100	1,907,451
Orange Township	2,516	584,591	224,489	90,000	21,650	920,730
Roseland Borough	1,333	255,440	31,044	15,205	18,700	320,390
South Orange Village Twp.	3,418	731,064	112,413	31,328	36,250	911,055
Verona Township	3,765	772,468	103,548	60,464	51,250	987,730
West Caldwell Township	3,105	618,739	83,122	33,586	39,900	775,347
West Orange Township	8,996	1,885,942	293,993	154,495	118,500	2,452,930
Totals	110,659	$23,176,013	$6,234,665	$2,811,192	$1,291,800	$33,513,671

Difference in totals due to rounding

GLOUCESTER COUNTY	HOMESTEAD REBATE		Municipalities Share of $50 million	Property Tax Deductions	Veteran Deductions	Grand Total
	Number	Amount				
Clayton Borough	1,370	$ 267,613	$ 39,370	$ 52,202	$ 16,300	$ 375,485
Depford Township	5,607	1,104,329	169,378	184,904	87,400	1,546,011
East Greenwich Township	1,200	225,662	23,662	19,842	16,250	285,416
Elk Township	726	138,144	19,820	31,000	9,950	198,914
Franklin Township	3,333	627,650	66,066	119,265	39,100	852,081
Glassboro Borough	2,296	465,874	93,234	70,754	36,800	666,662
Greenwich Township	1,481	268.413	39,741	62,250	27,250	397,654
Harrison Township	884	170,663	19,382	17,025	11,250	218,320
Logan Township	1,023	185,513	12,303	19,500	9,850	227,166
Mantua Township	2,320	458,301	69,504	69,250	40,550	637,605
Monroe Township	5,017	962,472	110,829	174,750	64,250	1,312,301
National Park Borough	866	173,264	26,325	40,787	14,600	254,976
Newfield Borough	407	81,313	10,753	17,260	3,750	113,076
Paulsboro Borough	1,438	290,116	56,493	66,400	22,850	435,859
Pitman Borough	2,319	456,242	71,122	59,099	34,600	621,062
South Harrison Township	373	70,893	8,730	10,500	3,550	93,673
Swedesboro Borough	434	84,587	16,213	20,250	4,550	125,600
Washington Township	8,402	1,574,383	121,008	92,148	100,900	1,888,439
Wenonah Borough	652	129,422	16,618	6,246	9,600	161,886
West Deptford Township	4,240	797,141	102,975	97,544	66,050	1,063,711
Westville Borough	1,121	226,661	36,269	65,306	16,450	344,686
Woodbury City	2,296	458,016	86,054	70,470	32,700	647,240
Woodbury Heights Borough	892	175,334	25,584	21,750	13,300	235,968
Woolwich Township	279	52,996	7,753	7,221	2,650	70,620
Totals	48,976	$9,445,002	$1,249,186	$1,395,724	$684,500	$12,774,412

Difference in totals due to rounding

HUDSON COUNTY	HOMESTEAD REBATE		Municipalities Share of $50 million	Property Tax Deductions	Veteran Deductions	Grand Total
	Number	Amount				
Bayonne City	8,823	$ 1,889,673	$ 495,123	$ 364,879	$ 146,850	$ 2,896,525
East Newark Borough	240	48,541	13,314	14,000	2,800	78,655
Guttenburg Town	989	187,198	38,999	27,004	5,500	258,701
Harrison Town	1,329	263,645	81,908	55,279	19,650	420,482
Hoboken City	1,768	364,785	312,060	72,638	16,050	765,533
Jersey City City	18,349	4,193,505	1,727,387	836,077	221,700	6,978,669
Kearny Town	5,742	1,148,431	256,915	206,983	77,900	1,690,228
North Bergen Township	5,913	1,265,489	324,768	266,284	63,650	1,920,190
Secaucus Town	3,086	599,389	81,605	94,803	43,500	819,297
Union City City	3,300	773,357	388,036	114,718	23,650	1,299,760
Weehawken Township	1,157	233,005	89,122	29,219	12,900	364,246
West New York Town	2,647	596,883	277,342	82,589	20,250	977,064
Totals	53,343	$11,563,899	$4,086,579	$2,164,472	$654,400	$18,469,350

Difference in totals due to rounding

HUNTERDON COUNTY	HOMESTEAD REBATE		Municipalities Share of $50 million	Property Tax Deductions	Veteran Deductions	Grand Total
	Number	Amount				
Alexandria Township	817	$ 151,632	$ 15,741	$ 11,771	$ 8,850	$ 187,993
Bethlehem Township	815	150,904	11,022	11,376	9,950	183,252
Bloomsbury Borough	219	42,124	6,000	7,250	2,700	58,074
Califon Borough	307	58,794	7,048	7,500	3,200	76,542
Clinton Town	456	88,254	11,764	5,061	5,800	110,879
Clinton Township	2,304	422,173	36,370	22,113	25,900	506,557
Delaware Township	1,020	191,073	23,359	18,497	12,950	245,879
East Amwell Township	1,083	200,325	18,707	19,278	12,700	251,010
Flemington Borough	572	112,391	27,202	17,501	7,250	164,344
Franklin Township	747	139,072	15,337	11,311	8,550	174,270
Frenchtown Borough	299	58,293	10,281	8,500	3,850	80,924
Glen Gardner Borough	309	58,650	4,955	5,850	1,850	71,305
Hampton Borough	315	61,724	9,843	8,250	3,550	83,367
High Bridge Borough	1,039	197,898	19,348	16,750	10,500	244,496
Holland Township	1,319	215,888	....	33,645	20,450	269,983
Kingwood Township	695	130,181	16,449	17,104	7,950	171,684
Lambertville City	891	169,520	29,561	34,099	10,850	244,030
Lebanon Borough	224	42,781	6,101	3,553	2,150	54,586
Lebanon Township	1,381	249,830	31,550	29,310	15,400	326,091
Milford Borough	317	60,165	8,831	11,750	4,550	85,296
Raritan Township	3,040	567,769	51,437	30,088	31,650	680,944
Readington Township	3,131	570,265	55,617	42,000	37,000	704,882
Stockton Borough	155	30,336	4,180	6,250	2,950	43,716
Tewksbury Township	1,160	213,250	21,910	6,750	12,700	254,610
Union Township	876	160,776	18,033	11,170	10,000	199,979
West Amwell Township	603	114,031	15,438	14,000	7,850	151,319
Totals	24,094	$4,458,100	$476,064	$410,726	$281,100	$5,626,010

Difference in totals due to rounding

MERCER COUNTY	HOMESTEAD REBATE		Municipalities Share of $50 million	Property Tax Deductions	Veteran Deductions	Grand Total
	Number	Amount				
East Windsor Township	4,235	$ 798,578	$ 137,559	$ 22,235	$ 30,000	$ 988,371
Ewing Township	8,451	1,678,543	223,208	231,713	129,750	2,263,214
Hamilton Township	22,444	4,431,681	558,695	753,430	386,550	6,130,356
Hightstown Borough	931	188,783	37,685	21,227	10,250	257,945
Hopewell Borough	473	89,628	15,404	10,241	5,050	120,323
Hopewell Township	3,105	582,222	71,189	39,188	40,800	733,399
Lawrence Township	5,135	985,905	135,064	100,450	66,000	1,287,419
Pennington Borough	587	111,452	14,629	5,250	6,700	138,031
Princeton Borough	1,179	230,655	82,446	20,688	13,050	346,840
Princeton Township	2,939	558,671	94,818	32,787	30,600	716,876
Trenton City	14,319	3,212,017	720,152	810,391	160,400	4,902,960
Washington Township	1,056	193,729	23,595	18,399	12,550	248,273
West Windsor Township	2,366	436,857	49,886	31,296	22,150	540,188
Totals	67,220	$13,498,719	$2,164,332	$2,097,294	$913,850	$18,674,195

Difference in totals due to rounding

MIDDLESEX COUNTY	HOMESTEAD REBATE		Municipalities Share of $50 million	Property Tax Deductions	Veteran Deductions	Grand Total
	Number	Amount				
Carteret Borough	4,241	$ 826,221	$ 152,592	$ 250,642	$ 87,300	$ 1,316,755
Cranbury Township	621	114,637	15,640	7,250	6,600	144,127
Dunellen Borough	1,539	300,478	48,336	52,939	22,900	424,653
East Brunswick Township	10,419	1,969,548	249,668	114,101	143,750	2,477,067
Edison Township	18,410	3,362,478	476,450	331,663	238,950	4,409,541
Helmetta Borough	256	49,779	6,640	9,500	2,500	68,419
Highland Park Borough	2,184	444,045	100,110	40,407	27,950	612,512
Jamesburg Borough	861	168,374	32,426	24,000	11,250	236,050
Metuchen Borough	3,580	700,275	109,615	75,373	53,500	938,762
Middlesex Borough	3,418	673,926	105,267	91,041	58,700	928,933
Milltown Borough	2,017	385,017	46,246	60,143	33,750	525,156
Monroe Township	7,124	1,411,502	72,571	67,192	113,700	1,664,965
New Brunswick City	3,464	723,799	288,465	187,271	46,800	1,246,335
North Brunswick Township	5,181	953,674	121,447	102,313	60,450	1,237,884
Old Bridge Township	11,914	2,306,967	351,767	218,898	168,400	3,046,032
Perth Amboy City	5,251	1,046,900	268,039	271,975	66,500	1,653,413
Piscataway Township	8,501	1,573,054	270,533	144,279	110,550	2,098,416
Plainsboro Township	1,215	213,169	13,517	6,047	5,550	238,283
Sayreville Borough	8,395	1,540,539	228,804	224,993	149,200	2,143,476
South Amboy City	1,744	333,459	65,897	90,000	24,650	514,006
South Brunswick Township	5,065	926,136	104,088	66,897	55,650	1,152,771
South Plainfield Borough	5,613	1,064,244	148,749	134,137	99,250	1,446,380
South River Borough	3,361	693,637	106,784	177,978	55,000	1,033,399
Spotswood Borough	1,835	352,962	57,336	31,247	32,150	473,695
Woodbridge Township	22,926	4,339,790	687,254	907,234	391,550	6,325,828
Totals	139,135	$26,474,608	$4,128,241	$3,687,459	$2,066,550	$36,356,859

Difference in totals due to rounding

MONMOUTH COUNTY	HOMESTEAD REBATE		Municipalities Share of $50 million	Property Tax Deductions	Veteran Deductions	Grand Total
	Number	Amount				
Aberdeen Township	4,086	$ 784,973	$ 128,525	$ 76,467	$ 52,350	$ 1,042,315
Allenhurst Borough	205	38,822	6,607	1,875	2,800	50,104
Allentown Borough	480	94,137	12,101	9,928	5,500	121,666
Asbury Park City	1,260	289,837	110,627	44,989	13,000	458,453
Atlantic Highlands	1,134	223,081	35,494	25,332	15,600	299,506
Avon-By-The-Sea Borough	496	98,048	14,595	10,036	7,950	130,629
Belmar Borough	1,030	205,420	39,134	32,054	17,250	293,858
Bradley Beach Borough	732	154,111	28,314	21,914	10,450	214,788
Brielle Borough	1,247	238,670	24,067	13,348	15,750	291,835
Colts Neck Township	1,870	337,339	42,741	10,500	19,800	410,381
Deal Borough	379	71,435	16,348	2,063	5,100	94,946
Eatontown Borough	1,806	348,054	78,639	24,750	29,700	481,143
Englishtown Borough	213	41,524	8,090	7,637	1,650	58,901
Fair Haven Borough	1,629	317,487	41,932	19,759	21,800	400,978
Farmingdale Borough	249	48,363	9,371	6,250	3,900	67,884
Freehold Borough	1,951	381,486	74,425	47,231	26,200	529,342
Freehold Township	4,875	904,620	117,233	45,005	54,200	1,121,059
Hazlet Township	5,430	1,016,112	155,760	84,134	89,300	1,345,306
Highlands Borough	1,002	197,380	28,078	47,500	10,850	283,808
Holmdel Township	2,594	461,771	44,864	14,500	24,200	545,335
Howell Township	8,309	1,561,018	162,165	156,212	77,100	1,956,495
Interlaken Borough	347	67,606	8,022	2,000	6,050	83,678
Keansburg Borough	1,898	385,261	68,931	69,711	19,700	543,603
Keyport Borough	1,321	260,131	49,954	41,795	18,150	370,030
Little Silver Borough	1,733	337,546	41,359	11,160	22,450	412,515
Loch Arbour Village	89	18,127	2,629	1,250	950	22,956
Long Branch City	4,264	869,494	225,939	114,450	54,650	1,264,533

MONMOUTH COUNTY	HOMESTEAD REBATE		Municipalities Share of $50 million	Property Tax Deductions	Veteran Deductions	Grand Total
	Number	Amount				
Manalapan Township	6,584	1,268,545	106,717	95,503	69,250	1,540,015
Manasquan Borough	1,396	269,141	33,437	44,040	22,550	369,169
Marlboro Township	6,021	1,100,593	91,009	22,874	43,950	1,258,425
Matawan Borough	1,773	347,055	65,661	28,984	23,000	464,700
Middletown Township	17,401	3,308,465	389,654	239,401	234,150	4,171,670
Millstone Township	1,079	199,727	18,337	14,811	9,600	242,475
Monmouth Beach Borough	940	177,672	15,640	7,750	10,750	211,812
Neptune Township	6,063	1,193,036	191,591	149,198	92,150	1,625,975
Neptune City Borough	1,051	210,019	38,055	47,885	16,200	312,159
Ocean Township	5,318	1,024,187	140,120	60,912	72,100	1,297,319
Oceanport Borough	1,413	265,773	37,867	12,269	22,950	338,878
Red Bank Borough	1,847	374,512	84,133	58,345	20,350	537,340
Roosevelt Borough	264	51,670	5,730	4,750	2,100	64,250
Rumson Borough	1,891	363,044	50,156	32,977	24,800	470,976
Sea Bright Borough	375	72,811	9,910	10,750	3,750	97,221
Sea Girt Borough	734	139,706	14,090	5,568	12,000	171,365
Shrewsbury Borough	896	175,516	22,415	12,250	12,650	222,831
Shrewsbury Township	294	66,716	8,562	....	....	75,278
South Belmar Borough	368	75,900	9,842	22,050	5,250	113,042
Spring Lake Borough	1,015	191,541	25,361	13,539	15,550	246,010
Spring Lake Heights	1,316	253,992	31,718	32,868	19,700	338,279
Tinton Falls Borough	2,116	405,231	57,808	25,869	28,200	517,108
Union Beach Borough	1,595	310,921	44,999	66,399	23,750	446,069
Upper Freehold Township	730	137,023	18,404	17,500	8,700	181,627
Wall Township	5,162	969,522	115,885	100,598	65,800	1,251,805
West Long Branch Boro	1,830	361,774	47,561	20,250	27,850	457,435
Totals	120,151	$23,065,942	$3,250,646	$2,089,190	$1,513,500	$29,919,278

Difference in totals due to rounding

MORRIS COUNTY	HOMESTEAD REBATE		Municipalities Share of $50 million	Property Tax Deductions	Veteran Deductions	Grand Total
	Number	Amount				
Boonton Town	1,719	$ 334,067	$ 62,830	$ 63,216	$ 24,150	$ 485,164
Boonton Township	978	175,965	21,876	15,000	12,600	225,441
Butler Borough	1,669	317,570	52,044	43,056	25,850	438,520
Chatham Borough	2,237	418,901	65,628	25,201	29,400	538,950
Chatham Township	2,467	450,207	57,471	14,218	29,050	550,946
Chester Borough	307	56,912	9,337	4,250	3,900	74,399
Chester Township	1,296	236,396	30,741	6,910	13,300	287,347
Denville Township	3,906	715,403	98,155	73,592	52,000	939,149
Dover Town	2,493	483,228	105,469	67,963	31,000	687,660
East Hanover Township	2,489	436,117	55,111	42,547	33,050	566,826
Florham Park Borough	2,473	433,643	55,549	19,981	36,300	545,473
Hanover Township	3,249	578,201	77,358	56,386	48,900	760,845
Harding Township	1,080	186,874	22,516	7,292	11,650	228,332
Jefferson Township	4,459	822,732	105,031	82,636	50,150	1,060,549
Kinnelon Borough	2,384	438,582	53,729	11,000	25,850	529,161
Lincoln Park Borough	2,292	425,909	64,043	31,750	23,950	545,652
Madison Borough	3,268	608,874	114,537	58,750	40,800	822,961
Mendham Borough	1,329	242,017	27,572	9,250	16,150	294,989
Mendham Township	1,251	227,035	27,100	3,500	12,000	269,635
Mine Hill Township	980	186,280	24,676	26,901	14,650	252,707
Montville Township	3,929	696,584	86,627	39,937	46,500	869,648
Morris Township	5,053	907,876	136,244	56,250	61,250	1,161,620
Morris Plains Borough	1,582	296,323	38,089	22,797	22,900	380,109
Morristown Town	2,168	414,976	118,211	46,000	21,700	600,887
Mountain Lakes Borough	1,041	194,630	32,425	1,000	9,850	237,905
Mt. Arlington Borough	821	153,446	26,831	14,641	9,700	204,618
Mt. Olive Township	3,766	686,800	94,211	50,750	35,400	867,161
Netcong Borough	609	117,950	21,000	31,250	9,450	179,650
Par-Troy Hills Township	9,424	1,701,328	390,395	143,546	113,800	2,349,069
Passaic Township	2,047	378,863	52,280	38,629	26,300	496,072
Pequannock Township	3,621	685,376	99,267	72,323	58,200	915,166
Randolph Township	4,228	776,627	101,323	26,744	46,650	951,344
Riverdale Borough	643	122,166	18,842	12,998	11,950	165,956
Rockaway Borough	1,449	272,037	44,898	34,217	23,350	374,502
Rockaway Township	4,938	924,595	134,896	56,309	58,450	1,174,251
Roxbury Township	5,488	1,008,889	116,896	69,131	64,850	1,259,765
Victory Gardens Borough	136	25,600	7,550	3,250	1,650	38,050
Washington Township	3,519	634,659	52,077	23,050	33,250	743,035
Wharton Borough	1,223	234,820	38,561	23,250	16,950	313,581
Totals	98,011	$18,009,358	$2,741,596	$1,429,290	$1,206,850	$23,387,094

Difference in totals due to rounding

OCEAN COUNTY	HOMESTEAD REBATE		Municipalities Share of $50 million	Property Tax Deductions	Veteran Deductions	Grand Total
	Number	Amount				
Barnegat Township	2,186	$ 421,183	$ 25,685	$ 54,750	$ 33,647	$ 535,264
Barnegat Light Borough	216	40,824	4,213	7,114	5,700	57,851
Bay Head Borough	337	62,886	7,348	4,000	6,000	80,234
Beach Haven Borough	454	87,522	10,685	18,764	8,600	125,571
Beachwood Borough	2,305	452,714	36,538	72,490	31,150	592,892
Berkeley Township	13,600	2,829,400	85,447	1,090,985	263,891	4,269,722
Brick Township	18,221	3,492,241	308,251	521,908	252,600	4,575,000
Dover Township	18,453	3,632,922	341,453	617,435	246,669	4,838,479
Eagleswood Township	329	61,575	5,865	15,082	4,500	87,022
Harvey Cedars Borough	120	23,046	3,303	3,640	3,250	33,239
Island Heights Borough	450	88,687	9,809	15,162	6,850	120,508
Jackson Township	5,906	1,133,678	144,300	114,531	74,661	1,467,170
Lacey Township	5,908	1,097,324	52,290	309,291	105,429	1,564,334
Lakehurst Borough	499	104,400	19,853	17,250	8,400	149,403
Lakewood Township	9,635	2,029,757	222,096	387,380	107,547	2,746,780
Lavallette Borough	738	143,370	10,180	28,541	13,450	195,541
Little Egg Harbor Township	3,044	612,980	47,075	144,917	55,100	860,072
Long Beach Township	1,239	239,087	23,898	53,201	27,100	343,287
Manchester Township	15,257	3,247,023	93,470	352,806	169,500	3,862,799
Mantoloking Borough	146	26,906	2,022	250	2,800	31,978
Ocean Township	1,487	304,555	17,932	85,585	27,050	435,122
Ocean Gate Borough	431	87,274	7,550	27,670	6,450	128,944
Pine Beach Borough	555	112,630	9,876	21,000	9,350	152,856
Plumsted Township	1,109	206,943	31,179	36,500	15,900	290,522
Pt. Pleasant Borough	5,068	981,070	112,615	230,740	79,400	1,403,825
Pt. Pleasant Beach Boro	1,131	217,873	32,595	37,892	18,600	306,960
Seaside Heights Borough	285	56,765	8,966	21,406	5,550	92,687
Seaside Park Borough	503	99,139	10,045	20,250	10,600	140,034
Ship Bottom Borough	438	83,654	7,995	25,500	8,150	125,299
South Toms River Borough	798	157,704	29,157	30,300	9,250	226,411
Stafford Township	3,586	681,769	33,437	179,058	65,198	959,462
Surf City Borough	480	93,162	8,494	25,250	10,200	137,106
Tuckerton Borough	619	124,491	15,168	24,735	11,500	175,894
Totals	115,533	$23,034,551	$1,778,790	$4,595,383	$1,704,042	$31,112,765

Difference in totals due to rounding

PASSAIC COUNTY	HOMESTEAD REBATE		Municipalities Share of $50 million	Property Tax Deductions	Veteran Deductions	Grand Total
	Number	Amount				
Bloomingdale Borough	1,873	$ 366,607	$ 55,752	$ 50,658	$ 27,750	$ 500,767
Clifton City	16,727	3,252,886	554,616	588,496	262,350	4,658,348
Haledon Borough	1,207	251,353	45,167	64,100	16,200	376,820
Hawthorne Borough	4,246	834,355	129,199	174,494	62,200	1,200,248
Little Falls Township	2,606	496,875	81,133	88,750	39,850	706,606
North Haledon Borough	2,078	405,188	52,111	79,013	29,000	565,312
Passaic City	4,214	900,652	377,216	149,556	43,150	1,470,576
Paterson City	12,093	2,582,753	993,550	359,363	91,050	4,026,716
Pompton Lakes Borough	2,726	532,276	79,245	58,463	40,650	710,634
Prospect Park Borough	791	159,808	35,730	41,879	9,200	246,617
Ringwood Borough	3,336	644,960	78,302	40,879	31,650	795,791
Totowa Borough	2,643	497,633	78,841	121,946	46,200	744,620
Wanaque Borough	2,305	446,638	64,684	67,909	33,000	612,232
Wayne Township	11,597	2,197,998	336,520	166,997	162,600	2,866,115
West Milford Township	6,148	1,174,002	128,255	83,855	72,500	1,458,612
West Paterson Borough	2,089	402,808	84,065	100,500	35,700	623,073
Totals	76,679	$15,146,795	$3,176,386	$2,236,859	$1,003,050	$21,563,090

Difference in totals due to rounding

SALEM COUNTY	HOMESTEAD REBATE		Municipalities Share of $50 million	Property Tax Deductions	Veteran Deductions	Grand Total
	Number	Amount				
Alloway Township	684	$ 130,231	$ 17,898	$ 33,097	$ 9,800	$ 191,026
Carneys Point Township	1,973	390,342	50,527	59,410	27,700	527,979
Elmer Borough	376	73,847	11,359	18,341	4,850	108,397
Elsinboro Township	402	77,222	8,157	18,267	6,450	110,116
Lower Alloways Creek	366	55,215	....	11,445	4,800	71,460
Mannington Township	359	68,861	12,775	15,763	5,450	102,849
Oldmans Township	440	86,213	14,460	11,000	5,400	117,073
Penns Grove Borough	803	165,795	42,100	38,850	10,550	257,295
Pennsville Township	3,532	650,237	96,773	104,362	59,850	911,222
Pilesgrove Township	779	145,441	18,404	15,813	10,100	189,757
Pittsgrove Township	1,600	295,752	33,640	61,634	19,750	410,776
Quinton Township	603	115,845	18,067	25,750	8,950	168,612
Salem City	990	184,067	53,931	53,925	15,777	307,700
Upper Pittsgrove Township	742	138,748	20,595	18,880	8,800	187,023
Woodstown Borough	753	152,315	22,078	23,095	9,650	207,138
Totals	14,402	$2,730,132	$420,764	$509,651	$207,877	$3,868,424

Difference in totals due to rounding

SOMERSET COUNTY	HOMESTEAD REBATE Number	HOMESTEAD REBATE Amount	Municipalities Share of $50 million	Property Tax Deductions	Veteran Deductions	Grand Total
Bedminster Township	1,360	$ 233,869	$ 17,831	$ 10,969	$ 11,050	$ 273,719
Bernards Township	3,750	676,379	92,796	19,696	41,400	830,270
Bernardsville Borough	1,729	317,534	45,336	20,630	21,750	405,250
Bound Brook Borough	1,765	352,339	71,965	73,582	26,950	524,835
Branchburg Township	2,334	422,586	43,145	15,542	27,500	508,773
Bridgewater Township	7,836	1,456,259	211,748	91,986	106,700	1,866,692
Far Hills Borough	145	26,993	5,292	2,250	1,650	36,185
Franklin Township	8,468	1,585,953	218,287	125,478	91,550	2,021,268
Green Brook Township	1,254	235,561	30,673	20,871	19,050	306,155
Hillsborough Township	6,482	1,183,719	84,268	49,500	54,550	1,372,037
Manville Borough	2,752	545,445	91,144	152,867	53,600	843,056
Millstone Borough	136	24,774	4,416	2,367	1,850	33,407
Montgomery Township	1,996	363,616	44,392	14,239	19,850	442,097
North Plainfield Borough	3,728	747,258	152,322	102,256	53,000	1,054,836
Peapack-Gladstone Borough	489	86,697	13,281	7,500	5,900	113,378
Raritan Borough	1,351	271,632	45,639	82,695	21,950	421,916
Rocky Hill Borough	162	32,903	6,168	4,250	1,800	45,121
Somerville Borough	2,126	425,786	91,211	62,935	32,150	612,082
South Bound Brook Borough	894	176,112	32,763	36,862	14,900	260,637
Warren Township	2,798	508,575	61,684	20,661	35,350	626,291
Watchung Borough	1,452	263,349	33,235	9,401	20,350	326,335
Totals	53,014	$9,937,339	$1,397,596	$926,556	$662,850	$12,924,341

Difference in totals due to rounding

SUSSEX COUNTY	HOMESTEAD REBATE		Municipalities Share of $50 million	Property Tax Deductions	Veteran Deductions	Grand Total
	Number	Amount				
Andover Borough	135	$ 25,245	$ 5,629	$ 3,500	$ 1,550	$ 35,924
Andover Township	1,075	203,489	22,651	18,000	13,000	257,140
Branchville Borough	234	44,269	5,865	8,750	3,900	62,784
Byram Township	2,104	395,362	36,269	24,500	22,450	478,581
Frankford Township	1,186	228,183	20,831	23,000	15,950	287,964
Franklin Borough	984	204,198	29,696	39,983	11,850	285,727
Fredon Township	627	118,848	10,719	7,197	6,300	143,064
Green Township	625	115,756	11,123	4,750	7,400	139,029
Hamburg Borough	415	81,193	12,674	14,750	5,200	113,817
Hampton Township	1,058	202,145	15,708	26,526	14,100	258,479
Hardyston Township	1,279	247,969	26,190	26,000	14,450	314,609
Hopatcong Borough	4,496	864,791	73,212	89,687	49,800	1,077,490
Lafayette Township	460	87,225	9,371	7,925	4,800	109,321
Montague Township	475	87,837	9,034	16,111	8,250	121,232
Newton Town	1,348	260,875	50,695	43,050	19,700	374,320
Ogdensburg Borough	690	133,852	17,359	17,790	9,150	178,151
Sandyston Township	455	86,804	9,202	19,049	5,800	120,856
Sparta Township	3,789	714,198	77,964	27,510	42,038	861,711
Stanhope Borough	929	178,886	22,651	15,570	9,150	226,437
Stillwater Township	1,042	200,148	16,247	23,000	13,750	253,145
Sussex Borough	323	63,935	14,258	16,462	4,550	99,206
Vernon Township	4,789	886,489	55,313	69,731	52,200	1,063,733
Walpack Township	9	1,092	2,629	250	200	4,171
Wantage Township	1,967	377,099	33,842	52,500	23,450	486,891
Totals	30,494	$5,809,889	$589,132	$595,772	$358,988	$7,353,781

Difference in totals due to rounding

UNION COUNTY	HOMESTEAD REBATE		Municipalities Share of $50 million	Property Tax Deductions	Veteran Deductions	Grand Total
	Number	Amount				
Berkeley Heights Township	3,248	$ 599,177	$ 91,683	$ 27,536	$ 47,550	$ 765,947
Clark Township	4,299	826,456	128,795	93,703	87,100	1,136,053
Cranford Township	6,404	1,253,382	186,501	121,576	105,800	1,667,259
Elizabeth City	10,913	2,228,549	773,139	438,103	120,750	3,560,540
Fanwood Borough	2,165	424,198	62,560	22,075	31,100	539,933
Garwood Borough	1,044	210,231	35,932	48,479	20,100	314,742
Hillside Township	4,752	967,675	144,974	136,460	55,400	1,304,510
Kenilworth Borough	2,166	423,316	62,897	96,718	37,450	620,381
Linden City	8,122	1,555,358	238,948	437,563	141,100	2,372,969
Mountainside Borough	2,145	410,656	50,460	25,257	32,900	519,273
New Providence Borough	3,063	581,359	96,335	35,884	48,450	762,028
Plainfield City	6,614	1,349,954	324,094	142,698	62,950	1,879,696
Rahway City	5,902	1,201,727	199,647	219,858	105,250	1,726,482
Roselle Borough	4,201	870,426	155,996	164,750	61,000	1,252,172
Roselle Park Borough	2,788	572,353	98,526	112,566	45,650	829,096
Scotch Plains Township	5,781	1,118,408	154,951	78,632	79,300	1,431,291
Springfield Township	3,756	737,986	103,616	76,546	57,700	975,848
Summit City	4,708	891,154	157,277	72,977	55,400	1,176,808
Union Township	13,517	2,661,537	354,666	500,976	204,550	3,721,729
Westfield Town	7,667	1,474,173	229,983	92,179	101,950	1,898,285
Winfield Township	635	105,778	15,269	....	....	121,047
Totals	103,890	$20,463,851	$3,666,249	$2,944,537	$1,501,450	$28,576,087

Difference in totals due to rounding

WARREN COUNTY	HOMESTEAD REBATE		Municipalities Share of $50 million	Property Tax Deductions	Veteran Deductions	Grand Total
	Number	Amount				
Allamuchy Township	820	$ 149,524	$ 8,191	$ 6,000	$ 8,150	$ 171,865
Alpha Borough	659	132,411	19,348	42,500	11,450	205,709
Belvidere Town	613	125,874	18,608	18,301	10,100	172,884
Blairstown Township	1,237	211,119	....	31,413	15,100	257,631
Franklin Township	545	103,482	13,786	18,333	6,100	141,701
Frelinghuysen Township	362	68,333	7,887	8,197	4,050	88,467
Greenwich Township	448	87,208	10,685	14,250	6,350	118,493
Hackettstown Township	1,656	322,264	67,414	35,513	24,500	449,691
Hardwick Township	262	50,232	4,213	4,734	2,950	62,129
Harmony Township	741	142,439	13,921	25,261	9,950	191,571
Hope Township	388	76,054	8,055	8,000	4,500	96,609
Independence Township	775	146,282	15,134	14,447	9,900	185,763
Knowlton Township	518	100,277	12,033	15,500	6,300	134,110
Liberty Township	493	94,238	8,696	14,235	5,800	123,019
Lopatcong Township	1,272	248,989	24,842	41,649	20,300	335,780
Mansfield Township	1,129	214,302	27,775	27,537	12,150	281,764
Oxford Township	435	87,115	12,842	19,827	5,100	124,884
Pahaquarry Township	1	196	....	....	....	196
Phillipsburg Town	3,395	692,876	119,795	199,576	57,150	1,069,397
Pohatcong Township	1,037	201,913	26,898	41,674	17,400	287,885
Washington Borough	1,318	268,562	42,606	39,414	14,700	365,282
Washington Township	1,234	238,720	25,617	33,586	17,800	315,724
White Township	721	133,875	16,688	14,000	9,350	173,913
Totals	20,059	$3,896,336	$505,034	$673,946	$279,150	$5,354,467

Difference in totals due to rounding

APPENDIX 4

page
ABSTRACT OF RATABLES 254
TABLE OF EQUALIZED VALUATIONS ... 360

Abstract of Ratables and Exemptions in the State of New Jersey, for the Year 1987 (Continued)

TAXING DISTRICT	7	8	9	10		11	12		
				Equalization			Apportionment of Taxes		
							Section A County Taxes		
	General Tax Rate to Apply per $100 Valuation	County Equalization Table—Average Ratio of Assessed to True Value of Real Property (R.S. 54:3-17 to R.S. 54:3-19)	True Value of Class II Railroad Property (C. 139, L. 1966)	(a) Amounts Deducted Under R.S. 54:3-17 to R.S. 54:3-19	(b) Amounts Added Under R.S. 54:3-17 to R.S. 54:3-19 and N.J.S.A. 54:11D-7	Net Valuation on Which County Taxes are Apportioned (Cols. 6 + 9 - 10(a) + 10(b))	I Total County Taxes Apportioned (Including Total Net Adjustments)	II Adjustments Resulting From (a) County Equalization Table Appeals (R.S. 54:2-37)	
								Deduct Overpayment	Add Underpayment
1. Atlantic	....	....	$ 149,425	$ 243,635,550	$ 905,675,948	$ 12,990,982,825	$ 57,532,430.31	....	....
2. Bergen	....	....	2,969,568	4,519,261,950	13,653,127,301	50,396,078,634	149,969,796.05	$2,267,896.28	$2,267,896.28
3. Burlington	....	....	65,306	353,908,576	1,809,708,835	10,243,598,988	61,396,655.00	....	....
4. Camden	....	....	2,302,636	247,136,390	3,854,999,129	11,196,905,485	130,513,288.00	....	....
5. Cape May	....	....	35,481	14,453,405	532,183,778	7,677,087,397	32,770,891.69	....	....
6. Cumberland	....	....	217,007	54,773,994	449,245,168	2,418,360,368	27,477,361.53	....	....
7. Essex	....	....	....	155,837,343	11,725,510,876	22,993,952,133	221,797,027.23	....	....
8. Gloucester	....	....	115,806	51,834,701	867,836,243	5,231,951,663	39,156,978.24	....	....
9. Hudson	....	....	26,934,378	....	7,246,424,858	12,659,386,155	97,001,967.19	....	....
10. Hunterdon	....	....	69,931	474,836,416	817,872,508	5,182,533,450	23,384,697.48	....	....
11. Mercer	....	....	2,238,337	....	5,431,907,344	10,553,690,084	68,955,832.80	....	....
12. Middlesex	....	....	8,852,623	10,549,448	9,196,433,103	30,283,373,563	142,707,484.84	....	....
13. Monmouth	....	....	304,433	24,907,863	5,630,321,248	22,369,095,438	104,569,529.65	....	....
14. Morris	....	....	875,396	242,885,932	9,400,305,607	29,321,944,757	83,351,845.15	....	....
15. Ocean	....	....	428,539	419,387,116	3,963,260,111	18,500,579,506	83,459,217.49	....	....
16. Passaic	....	....	981,895	211,367,428	8,123,398,050	14,522,440,544	84,147,957.54	....	....
17. Salem	....	....	45,261	....	637,031,345	1,551,988,708	13,496,958.56	....	....
18. Somerset	....	....	....	167,241,952	3,419,298,094	13,198,920,031	64,401,298.66	....	....
19. Sussex	....	....	2,731	114,065,641	979,476,608	4,718,793,340	27,708,249.14	....	....
20. Union	....	....	11,863,723	83,054,220	7,985,813,296	21,111,125,217	102,273,113.21	....	....
21. Warren	....	....	426,124	211,630,880	795,448,739	2,950,476,816	24,269,517.42	....	....
Totals	....	....	$58,878,600	$7,600,768,805	$97,425,278,189	$310,073,265,102	$1,640,342,097.18	$2,267,896.28	$2,267,896.28

Abstract of Ratables and Exemptions in the State of New Jersey, for the Year 1987 (Continued)

TAXING DISTRICT	12 Apportionment of Taxes								
	Section A County Taxes			Section B		Section C Local Taxes to Be Raised for			
	II Adjustments Resulting From		III	(a)	(b)	I District School Purposes			
	(b) Appeals and Corrected Errors (R.S. 54:4-49; R.S. 54:4-53)		Net County Taxes Apportioned	County Library Taxes	Local Health Service Taxes (R.S. 26:3A2-19)	(a) As Required by District School Budget	(b) Regional Consolidated and Joint School Budgets	(c) As Required by Local Municipal Budget	(d) County Vocational School Budget (C. 30, L. 1977)
	Deduct Overpayment	Add Underpayment							
1. Atlantic	$ 386,403.05	....	$ 57,146,027.26	$ 1,773,324.00	$ 1,100,000.00	$ 73,171,369.84	$ 17,098,606.95	$ 2,553,698.10	....
2. Bergen	705,333.14	$ 123,576.44	149,388,039.35	....	....	449,590,959.23	64,839,967.43	2,178,562.25	....
3. Burlington	300,655.00	....	61,096,000.00	2,554,000.00	....	107,944,659.48	28,816,551.35	95,606.00	....
4. Camden	439,177.00	....	130,074,111.00	1,296,883.00	....	142,216,109.05	23,770,715.06	....	....
5. Cape May	43,565.77	9,121.18	32,736,447.10	1,425,126.82	....	35,967,954.33	6,036,774.50	203,176.25	....
6. Cumberland	131,077.76	....	27,346,283.77	....	806,972.00	26,377,737.03	2,250,661.22	431,444.53	....
7. Essex	2,295,232.72	....	219,501,794.51	....	....	242,579,638.95	45,121,225.12	2,593,237.71	....
8. Gloucester	174,918.24	....	38,982,060.00	600,000.00	....	60,587,639.51	9,163,644.49	....	....
9. Hudson	1,424,074.85	697,752.76	96,275,645.10	....	....	141,498,294.43	....	5,873,357.10	....
10. Hunterdon	264,754.06	56.58	23,100,000.00	1,248,000.00	....	37,665,828.67	29,227,744.82	....	....
11. Mercer	420,889.90	....	68,534,942.90	3,401,247.00	....	81,957,602.00	45,718,106.43	255,574.39	....
12. Middlesex	828,841.01	1,356.17	141,880,000.00	....	....	332,895,144.29	9,165,987.25	4,466,683.43	....
13. Monmouth	175,710.09	31,317.44	104,425,137.00	2,679,616.00	600,255.00	204,372,679.57	76,453,615.98	185,195.60	....
14. Morris	691,400.69	....	82,660,444.46	1,196,702.00	....	226,989,601.77	62,678,554.17	....	....
15. Ocean	112,466.94	4,296.60	83,351,027.15	4,761,330.00	2,000,000.00	114,166,379.03	77,120,854.91	....	....
16. Passaic	713,179.34	4,174.81	83,438,953.01	....	....	143,558,177.85	15,161,595.66	1,000,437.75	....
17. Salem	96,909.93	13,563.70	13,413,612.33	....	....	13,315,454.10	5,430,210.09	47,058.97	....
18. Somerset	314,709.63	10,410.97	64,097,000.00	2,309,398.00	....	108,884,080.16	35,311,997.07	....	....
19. Sussex	160,474.72	9,735.93	27,557,510.35	1,724,194.00	920,088.00	46,434,464.56	19,759,310.20	....	....
20. Union	192,835.83	7,228.62	102,087,506.00	....	....	191,894,844.35	42,981,540.05	2,901,797.25	....
21. Warren	66,138.99	....	24,203,378.43	549,751.00	....	28,683,477.76	5,916,202.89	....	....
Total	$9,958,768.66	$912,591.20	$1,631,295,919.72	$25,519,571.82	$5,429,315.00	$2,810,752,095.96	$622,023,885.64	$22,785,829.33	....

Abstract of Ratables and Exemptions in the State of New Jersey, for the Year 1987

TAXING DISTRICT	1		2	3	4	5	6
	Taxable Value						
	(a) Land	(b) Improvements (Includes Partial Exemptions and Abatements)	Total Taxable Value of Land and Improvements (Col. 1 (a)+(b))	Total Taxable Value Partial Exemptions and Abatements (Assessed Value)	Net Total Taxable Value of Land and Improvements (Col. 2-3)	Taxable Value of Machinery, Implements and Equipment of Telephone Telegraph and Messenger System Companies (C. 138, L. 1966)	Net Valuation Taxable (Cols. 4+5)
1. Atlantic	$ 4,975,098,911	$ 7,247,269,369	$ 12,222,368,280	$ 5,361,700	$ 12,217,006,580	$ 111,786,422	$ 12,328,793,002
2. Bergen	17,297,180,191	23,713,816,104	41,010,996,295	4,534,280	41,006,462,015	252,781,700	41,259,243,715
3. Burlington	2,310,080,947	6,363,485,350	8,673,566,297	6,699,770	8,666,866,527	120,866,896	8,787,733,423
4. Camden	1,855,673,141	5,618,419,764	7,474,092,905	12,499,615	7,461,593,290	125,146,820	7,586,740,110
5. Cape May	3,543,526,063	3,556,970,851	7,100,496,914	3,500	7,100,493,414	58,828,129	7,159,321,543
6. Cumberland	472,874,330	1,534,786,987	2,007,661,317	26,163,440	1,981,497,877	42,174,310	2,023,672,187
7. Essex	3,573,849,600	7,683,753,600	11,257,603,200	7,843,300	11,249,759,900	174,518,700	11,424,278,600
8. Gloucester	1,096,736,850	3,265,127,975	4,361,864,825	16,231,625	4,345,633,200	70,201,115	4,415,834,315
9. Hudson	1,648,194,032	3,697,957,230	5,346,151,262	19,235,950	5,326,915,312	59,111,607	5,386,026,919
10. Hunterdon	1,694,787,401	3,109,210,801	4,803,998,202	211,100	4,803,787,102	35,640,325	4,839,427,427
11. Mercer	1,367,515,260	3,682,781,822	5,050,297,082	4,397,820	5,045,899,262	73,645,141	5,119,544,403
12. Middlesex	5,970,106,700	14,865,751,400	20,835,858,100	33,328,600	20,802,529,500	286,107,785	21,088,637,285
13. Monmouth	5,503,134,265	11,076,402,025	16,579,536,290	17,646,550	16,561,889,740	201,487,880	16,763,377,620
14. Morris	7,244,543,574	12,686,566,050	19,931,109,624	725,500	19,930,384,124	233,265,562	20,163,649,686
15. Ocean	5,839,800,965	9,031,908,388	14,871,709,353	50,335,400	14,821,373,953	134,904,019	14,956,277,972
16. Passaic	2,249,572,089	4,300,757,524	6,550,329,613	1,637,800	6,548,691,813	60,736,214	6,609,428,027
17. Salem	179,596,100	715,968,765	895,564,865	327,500	895,237,365	19,674,737	914,912,102
18. Somerset	3,290,166,015	6,565,524,061	9,855,690,076	2,164,000	9,853,526,076	93,337,813	9,946,863,889
19. Sussex	1,282,507,923	2,540,592,708	3,823,100,631	111,075	3,822,989,556	30,390,086	3,853,379,642
20. Union	4,793,214,400	8,293,598,150	13,086,812,550	71,100	13,086,741,450	109,760,968	13,196,502,418
21. Warren	718,666,780	1,627,173,546	2,345,840,326	3,252,470	2,342,587,856	23,644,977	2,366,232,833
Totals	$76,906,625,537	$141,177,822,470	$218,084,648,007	$212,782,095	$217,871,865,912	$2,318,011,206	$220,189,877,118

Abstract of Ratables and Exemptions in the State of New Jersey, for the Year 1987 (Continued)

	12 Apportionment of Taxes		13	14 Amount of Miscellaneous Revenues for the Support of the Local Municipal Budgets				15 Deductions Allowed (C. 73, L. 1976)		16 Totals Ratables Determined Pursuant to R.S. 54:1-35 After Equalization Under R.S. 54:1-33 and R.S. 54:1-34
	Section C	Section D								
	II Local Municipal Purposes	Total Tax Levy on Which Tax Rate is Computed (Cols. AIII + B(a), (b) + C1a, b, c, d, + CII)	Total Amount of Real Property Exempt from Taxation	(a) Surplus Revenue Appropriated	(b) Miscellaneous Revenues Anticipated	(c) Receipts from Delinquent Taxes and Liens	(d) Total of Miscellaneous Revenues (a + b + c)	(a) Full Estimated Amount of Senior Citizen, Totally Disabled, and Surviving Spouse Deductions Allowed (C. 129, L. 1976)	(b) Veterans Deductions	
1.	$ 104,531,387.12	$ 257,374,413.27	$ 2,027,064,895	$ 12,783,384.57	$ 51,309,080.36	$ 16,993,127.76	$ 81,085,592.69	$ 1,653,400	$ 564,700	$ 12,736,573,629
2.	260,015,088.63	926,552,616.89	5,976,461,387	44,333,944.30	150,095,239.58	13,200,414.94	207,629,598.82	5,163,300	2,775,250	49,759,557,041
3.	39,090,801.43	239,597,618.26	1,924,045,672	20,358,089.86	56,702,678.19	7,321,966.52	84,382,734.57	1,810,750	1,243,000	10,095,393,915
4.	70,653,711.14	368,011,529.25	1,407,428,800	19,918,030.61	96,971,830.29	13,528,623.67	130,418,484.57	3,572,000	1,435,350	10,961,036,001
5.	46,157,910.49	122,527,389.49	655,778,790	11,034,698.75	31,276,080.50	6,031,466.36	48,342,245.61	1,040,000	333,580	7,610,937,695
6.	13,082,253.09	70,297,371.64	444,816,695	5,096,411.01	25,677,012.12	4,299,790.00	35,073,213.13	1,280,750	328,650	2,347,850,220
7.	197,265,390.66	707,061,286.95	3,505,880,400	47,879,876.00	330,587,515.39	28,695,722.59	407,163,113.98	2,916,750	1,269,800	22,354,644,686
8.	28,617,947.82	137,951,291.82	529,135,225	9,045,595.25	30,229,214.74	6,425,084.38	45,699,894.37	1,422,750	667,850	5,123,262,975
9.	172,947,208.47	416,594,505.10	1,796,511,895	16,958,074.43	202,946,883.45	16,915,127.00	236,820,084.88	2,278,000	645,000	12,132,809,050
10.	12,390,656.67	103,632,230.16	435,024,846	12,458,113.86	20,227,753.05	3,940,697.14	36,626,564.05	444,000	274,150	5,052,126,438
11.	58,973,346.09	258,840,818.81	1,589,550,753	18,311,813.74	104,121,235.80	9,604,492.60	132,037,542.14	2,198,310	885,050	10,356,708,646
12.	108,426,542.14	596,834,357.11	2,974,754,500	25,517,962.00	164,583,774.74	13,136,500.00	203,238,236.74	3,649,500	2,032,450	25,608,724,340
13.	103,506,776.84	492,223,275.99	2,159,630,541	45,793,551.24	100,409,454.92	14,044,344.07	160,247,350.23	2,240,500	1,481,450	22,219,421,594
14.	106,030,698.72	481,556,001.12	2,605,121,575	26,651,833.77	78,429,554.09	9,429,158.82	114,510,546.68	1,472,250	1,190,450	25,452,023,153
15.	75,886,030.09	357,285,621.18	1,657,382,624	32,993,514.26	68,515,726.53	12,220,204.00	113,729,444.79	4,905,000	1,653,550	18,365,376,286
16.	109,557,269.71	352,716,433.98	1,426,458,848	14,282,121.29	101,984,069.19	8,264,477.69	124,530,668.17	2,709,180	984,400	14,101,670,633
17.	2,996,364.55	35,202,700.04	139,067,880	6,218,709.52	22,309,866.07	2,517,000.00	31,045,575.59	534,000	204,800	1,442,267,086
18.	41,932,277.28	252,534,752.51	1,069,347,500	21,930,213.21	44,669,921.45	5,630,132.24	72,230,266.90	977,400	650,355	12,950,235,094
19.	20,547,377.07	116,942,944.18	507,640,297	8,465,178.19	15,965,012.77	5,003,049.78	29,433,240.74	610,650	350,750	4,671,630,290
20.	127,346,841.33	467,212,528.98	2,523,688,300	23,471,630.00	123,501,271.40	8,286,895.11	155,259,796.51	3,202,250	1,472,950	20,509,981,467
21.	9,449,879.45	68,802,689.53	305,325,448	7,057,239.98	15,506,626.82	2,619,671.12	25,183,537.92	692,850	273,100	2,880,111,086
	$1,711,405,758.79	$6,829,752,376.26	$35,660,116,871	$430,559,985.84	$1,836,019,801.45	$208,107,945.79	$2,474,687,733.08	$44,773,590	$20,716,635	$296,732,341,325

Abstract of Ratables and Exemptions in the County of Atlantic, for the Year 1987

	1		2	3	4	5	6
	Taxable Value						
TAXING DISTRICT	(a) Land	(b) Improvements (Includes Partial Exemptions and Abatements)	Total Taxable Value of Land and Improvements (Col. 1 (a)+(b))	Total Taxable Value Partial Exemptions and Abatements (Assessed Value)	Net Total Taxable Value of Land and Improvements (Col. 2-3)	Taxable Value of Machinery, Implements and Equipment of Telephone Telegraph and Messenger System Companies (C. 138, L. 1966)	Net Valuation Taxable (Cols. 4+5)
1. Absecon City	$ 80,731,200	$ 156,928,600	$ 237,659,800	....	$ 237,659,800	$ 1,622,101	$ 239,281,901
2. Atlantic City	2,441,873,600	3,393,025,880	5,834,899,480	$ 22,200	5,834,877,280	26,255,030	5,861,132,310
3. Brigantine City	406,998,000	448,523,800	855,521,800	....	855,521,800	5,071,685	860,593,485
4. Buena Borough	13,197,400	74,544,300	87,741,700	124,600	87,617,100	2,245,630	89,862,730
5. Buena Vista Township	20,352,030	43,713,645	64,065,675	....	64,065,675	810,541	64,876,216
6. Corbin City	6,601,900	6,195,200	12,797,100	....	12,797,100	148,191	12,945,291
7. Egg Harbor City	7,462,300	43,864,300	51,326,600	21,500	51,305,100	2,119,617	53,424,717
8. Egg Harbor Township	304,879,300	479,004,200	783,883,500	....	783,883,500	10,788,791	794,672,291
9. Estell Manor City	10,979,890	8,842,178	19,822,068	....	19,822,068	220,492	20,042,560
10. Folsom Borough	2,769,305	14,640,415	17,409,720	....	17,409,720	417,999	17,827,719
11. Galloway Township	209,339,500	331,809,400	541,148,900	....	541,148,900	9,062,749	550,211,649
12. Hamilton Township	243,093,000	259,897,300	502,990,300	....	502,990,300	9,050,053	512,040,353
13. Hammonton Town	102,275,500	288,233,090	390,508,590	....	390,508,590	11,476,262	401,984,852
14. Linwood City	91,458,700	151,816,800	243,275,500	....	243,275,500	1,348,343	244,623,843
15. Longport Borough	176,532,600	91,830,900	268,363,500	....	268,363,500	340,920	268,704,420
16. Margate City	274,552,300	355,213,400	629,765,700	....	629,765,700	1,574,052	631,339,752
17. Mullica Township	60,301,250	86,215,661	146,516,911	31,000	146,485,911	1,956,217	148,442,128
18. Northfield City	118,157,100	195,427,000	313,584,100	....	313,584,100	1,821,071	315,405,171
19. Pleasantville City	83,975,500	188,337,600	272,313,100	5,035,400	267,277,700	14,212,584	281,490,284
20. Port Republic City	15,773,436	19,211,200	34,984,636	3,200	34,981,436	426,911	35,408,347
21. Somers Point City	143,737,300	305,007,000	448,744,300	....	448,744,300	6,699,606	455,443,906
22. Ventnor City	141,332,900	280,502,200	421,835,100	....	421,835,100	3,449,235	425,284,335
23. Weymouth Township	18,724,900	24,485,300	43,210,200	123,800	43,086,400	668,342	43,754,742
Totals	$4,975,098,911	$7,247,269,369	$12,222,368,280	$5,361,700	$12,217,006,580	$111,786,422	$12,328,793,002

Abstract of Ratables and Exemptions in the County of Atlantic, for the Year 1987 (Continued)

TAXING DISTRICT	7	8	9	10		11	12		
				Equalization			Apportionment of Taxes		
							Section A County Taxes		
				(a)	(b)		I	II	
	General Tax Rate to Apply per $100 Valuation	County Equalization Table—Average Ratio of Assessed to True Value of Real Property (R.S. 54:3-17 to R.S. 54:3-19)	True Value of Class II Railroad Property (C. 139, L. 1966)	Amounts Deducted Under R.S. 54:3-17 to R.S. 54:3-19	Amounts Added Under R.S. 54:3-17 to R.S. 54:3-19 and N.J.S.A. 54:11D-7	Net Valuation on Which County Taxes are Apportioned (Cols. 6 + 9 - 10(a) + 10(b))	Total County Taxes Apportioned (Including Total Net Adjustments)	Adjustments Resulting From (a) County Equalization Table Appeals (R.S. 54:2-37)	
								Deduct Overpayment	Add Underpayment
1. Absecon City	$ 2.362	97.08	$ 11,426	....	$ 8,525,935	$ 247,819,262	$ 1,097,503.14	....	....
2. Atlantic City	1.967	99.96	110,421	....	85,079,379	5,946,322,110	26,334,140.15	....	....
3. Brigantine City	1.427	111.88	....	$ 88,887,338	....	771,706,147	3,417,611.33	....	....
4. Buena Borough	2.281	107.20	741	4,073,956	....	85,789,515	379,931.17	....	....
5. Buena Vista Township	4.275	43.30	1,350	....	86,307,748	151,185,314	669,545.84	....	....
6. Corbin City	1.629	128.29	84	2,745,228	....	10,200,147	45,172.81	....	....
7. Egg Harbor City	5.460	60.57	....	....	35,254,418	88,679,135	392,728.27	....	....
8. Egg Harbor Township	1.781	98.51	....	....	18,023,006	812,695,297	3,599,137.66	....	....
9. Estell Manor City	4.169	45.19	....	....	24,434,099	44,476,659	186,971.26	....	....
10. Folsom Borough	7.805	29.55	652	....	42,471,737	60,300,108	267,047.68	....	....
11. Galloway Township	2.367	98.00	528	....	16,400,383	586,612,560	2,509,324.97	....	....
12. Hamilton Township	2.071	112.09	....	47,173,403	....	464,866,950	2,058,729.95	....	....
13. Hammonton Town	2.257	108.91	2,831	23,663,017	....	378,324,666	1,675,465.03	....	....
14. Linwood City	2.898	89.99	....	....	28,642,870	273,266,713	1,210,200.82	....	....
15. Longport Borough	1.154	94.32	....	....	16,724,528	285,428,948	1,264,063.03	....	....
16. Margate City	1.976	77.06	....	....	191,018,463	822,358,215	3,641,931.28	....	....
17. Mullica Township	2.503	105.52	....	6,387,606	....	142,054,522	629,108.82	....	....
18. Northfield City	2.354	106.46	....	15,430,925	....	299,974,246	1,328,478.96	....	....
19. Pleasantville City	3.690	86.16	21,392	....	47,283,695	328,795,371	1,456,117.45	....	....
20. Port Republic City	2.286	108.54	....	2,458,340	....	32,950,007	145,923.83	....	....
21. Somers Point City	1.938	113.59	....	50,110,391	....	405,333,515	1,795,077.80	....	....
22. Ventnor City	2.894	58.32	....	....	305,509,687	730,794,022	3,236,426.12	....	....
23. Weymouth Township	2.469	107.62	....	2,705,346	....	41,049,396	181,793.14	....	....
Totals	....	....	$149,425	$243,635,550	$905,675,948	$12,990,982,825	$57,532,430.31	....	....

Abstract of Ratables and Exemptions in the County of Atlantic, for the Year 1987 (Continued)

TAXING DISTRICT	12 Apportionment of Taxes								
	Section A County Taxes			Section B		Section C Local Taxes to Be Raised for			
	II Adjustments Resulting From		III Net County Taxes Apportioned	(a) County Library Taxes	(b) Local Health Service Taxes (R.S. 26:3A2-19)	I District School Purposes			
	(b) Appeals and Corrected Errors (R.S. 54:4-49; R.S. 54:4-53)					(a) As Required by District School Budget	(b) Regional Consolidated and Joint School Budgets	(c) As Required by Local Municipal Budget	(d) County Vocational School Budget (C. 30, L. 1977)
	Deduct Overpayment	Add Underpayment							
1. Absecon City	$ 598.74	....	$ 1,096,904.40	$ 74,204.57	$ 38,696.14	$ 2,621,695.00	....	$ 55,934.00	....
2. Atlantic City	259,978.70	....	26,074,161.45	....	....	19,974,950.00	....	....	....
3. Brigantine City	3,287.07	....	3,414,324.26	231,072.13	120,499.31	2,944,679.00	....	609,743.52	....
4. Buena Borough	605.02	....	379,326.15	25,687.97	13,395.74	....	B $ 1,099,954.78	....	....
5. Buena Vista Township	2,617.13	....	666,928.71	45,269.45	23,607.06	....	B 1,985,618.30	....	....
6. Corbin City	....	....	45,172.81	3,054.23	1,592.72	132,133.00	....	....	....
7. Egg Harbor City	....	....	392,728.27	26,553.21	13,846.95	922,394.03	G 702,460.89	....	....
8. Egg Harbor Township	17,290.77	....	3,581,846.89	243,345.52	126,899.63	10,195,398.03	....	....	....
9. Estell Manor City	....	....	196,971.26	13,317.66	6,944.88	618,253.50	....	....	....
10. Folsom Borough	204.70	....	266,842.98	18,055.67	9,415.66	792,363.13	....	....	....
11. Galloway Township	9,327.56	....	2,499,997.41	169,660.92	88,474.64	4,645,699.70	G 4,266,969.32	....	....
12. Hamilton Township	7,338.62	....	2,051,391.33	139,195.21	72,587.41	4,035,664.00	G 3,239,000.32	....	....
13. Hammonton Town	30,888.43	....	1,644,576.60	113,281.84	59,074.12	5,111,983.24	....	....	....
14. Linwood City	869.32	....	1,209,331.50	81,824.31	42,669.67	2,379,869.00	M 1,398,218.54	174,110.00	....
15. Longport Borough	4,065.80	....	1,259,997.23	85,466.05	44,568.77	317,823.00	....	....	....
16. Margate City	1,312.63	....	3,640,618.65	....	128,408.46	3,417,623.00	....	689,988.75	....
17. Mullica Township	6,246.16	....	622,862.66	42,535.42	22,181.33	1,140,663.00	G 1,041,899.47	....	....
18. Northfield City	195.26	....	1,328,283.70	....	46,839.97	2,333,378.50	M 1,498,090.90	10,902.25	....
19. Pleasantville City	13,299.16	....	1,442,818.29	98,451.27	51,340.29	4,434,810.65	....	....	....
20. Port Republic City	132.53	....	145,791.30	9,866.23	5,145.03	503,823.00	....	64,007.50	....
21. Somers Point City	3,165.91	....	1,791,911.69	121,369.10	63,291.46	2,795,045.15	M 1,866,394.43	96,022.08	....
22. Ventnor City	17,726.02	....	3,218,700.10	218,821.81	114,111.02	3,100,000.00	....	852,990.00	....
23. Weymouth Township	7,253.52	....	174,539.62	12,291.43	6,409.72	753,121.91	....	....	....
Totals	$386,403.05	....	$57,146,027.26	$1,773,324.00	$1,100,000.00	$73,171,369.84	$17,098,606.95	$2,553,698.10	....

B—Buena Regional High School G—Greater Egg Harbor Regional High School M—Mainland Regional High School

Abstract of Ratables and Exemptions in the County of Atlantic, for the Year 1987 (Continued)

TAXING DISTRICT	12 Apportionment of Taxes		13	14 Amount of Miscellaneous Revenues for the Support of the Local Municipal Budgets				15 Deductions Allowed (C. 73, L. 1976)	
	Section C II Local Municipal Purposes	Section D Total Tax Levy on Which Tax Rate is Computed (Cols. AIII + B(a), (b) + C1a, b, c, d, + CII)	Total Amount of Real Property Exempt from Taxation	(a) Surplus Revenue Appropriated	(b) Miscellaneous Revenues Anticipated	(c) Receipts from Delinquent Taxes and Liens	(d) Total of Miscellaneous Revenues (a + b + c)	(a) Full Estimated Amount of Senior Citizen, Totally Disabled, and Surviving Spouse Deductions Allowed (C. 129, L. 1976)	(b) Veterans Deductions
1. Absecon City	$ 1,763,867.20	$ 5,651,301.31	$ 34,176,600	$ 800,000.00	$ 955,153.73	$ 275,000.00	$ 2,030,153.73	$ 48,500	$ 32,350
2. Atlantic City	69,181,932.00	115,231,043.45	1,201,095,105	....	20,993,903.31	9,860,000.00	30,853,903.31	270,000	56,050
3. Brigantine City	4,953,128.47	12,273,446.69	26,387,200	850,000.00	1,551,122.23	350,000.00	2,751,122.23	81,500	32,550
4. Buena Borough	531,346.01	2,049,710.65	11,178,700	181,500.00	893,601.79	164,200.00	1,239,301.79	57,000	10,700
5. Buena Vista Township	52,000.00	2,773,423.54	8,437,570	290,000.00	734,507.98	375,000.00	1,399,507.98	64,500	14,500
6. Corbin City	28,800.00	210,752.76	3,980,100	64,635.15	152,642.84	10,000.00	227,277.99	7,000	1,200
7. Egg Harbor City	858,819.00	2,916,802.35	10,473,600	120,000.00	949,671.00	191,000.00	1,260,671.00	55,500	17,150
8. Egg Harbor Township	....	14,147,490.07	182,993,800	2,855,000.00	5,726,362.00	1,127,782.00	9,709,144.00	91,300	44,750
9. Estell Manor City	....	835,487.30	2,588,830	184,043.50	294,535.64	70,000.00	548,579.14	9,750	5,550
10. Folsom Borough	304,730.00	1,391,407.44	427,190	40,000.00	236,445.00	110,909.00	387,354.00	20,150	7,650
11. Galloway Township	1,351,119.00	13,021,920.99	162,877,800	1,671,879.00	2,658,156.00	850,000.00	5,180,035.00	86,250	38,000
12. Hamilton Township	1,063,665.38	10,601,503.65	82,384,300	1,175,000.00	2,724,020.17	700,000.00	4,599,020.17	118,750	30,500
13. Hammonton Town	2,142,066.87	9,070,982.67	46,010,800	214,300.00	1,712,740.96	385,000.00	2,312,040.96	152,000	34,900
14. Linwood City	1,803,167.55	7,089,190.57	27,078,200	225,000.00	1,389,567.75	87,700.00	1,702,267.75	37,250	27,600
15. Longport Borough	1,388,945.60	3,096,800.65	10,143,800	115,000.00	467,356.06	106,100.00	688,456.06	16,200	8,500
16. Margate City	4,594,481.26	12,471,120.12	32,196,400	1,500,000.00	1,867,215.56	225,000.00	3,592,215.56	72,250	43,000
17. Mullica Township	843,151.29	3,713,293.17	7,933,800	185,518.97	568,350.45	345,436.76	1,099,306.18	39,500	14,600
18. Northfield City	2,206,441.15	7,423,936.47	40,241,900	331,507.95	1,675,462.37	240,000.00	2,246,970.32	59,250	40,050
19. Pleasantville City	4,357,401.00	10,384,821.50	53,027,500	960,000.00	2,487,690.00	650,000.00	4,097,690.00	147,250	34,800
20. Port Republic City	80,775.92	809,408.98	3,492,700	45,000.00	185,461.40	60,000.00	290,461.40	8,000	3,900
21. Somers Point City	2,091,594.01	8,825,627.92	46,252,200	275,000.00	1,090,060.96	320,000.00	1,685,060.96	97,250	29,350
22. Ventnor City	4,800,061.53	12,304,684.46	29,170,800	600,000.00	1,834,848.98	382,000.00	2,816,848.98	98,500	33,150
23. Weymouth Township	133,893.88	1,080,256.56	2,516,000	100,000.00	160,204.18	108,000.00	368,204.18	15,750	3,900
Totals	$104,531,387.12	$257,374,413.27	$2,027,064,895	$12,783,384.57	$51,309,080.36	$16,993,127.76	$81,085,592.69	$1,653,400	$564,700

Total Amount of Miscellaneous Revenues (Including Surplus Revenues Apportioned) for the support of the County Budget	$29,819,010.28
Rate per $100 to be applied to Column 11 for apportionment of County Taxes	.4428643397
Rate per $100 to be applied to Column 11 for apportionment of County Library Taxes	.0299430211
Rate per $100 to be applied to Column 11 for apportionment of Local Health Services Taxes	.0156146625

Net County Taxes Apportioned (12A III)	$57,146,027.26
*Adjustments (Net Total 12A IIb)+/-	$ +386,403.05
Total County Taxes Apportioned (Including Adjustments—Total 12A I)	$57,532,430.31

*Net Overpayments are added to the Net Taxes Apportioned and Net Underpayments are deducted.

Abstract of Ratables and Exemptions in the County of Bergen, for the Year 1987

TAXING DISTRICT	1 Taxable Value (a) Land	1 Taxable Value (b) Improvements (Includes Partial Exemptions and Abatements)	2 Total Taxable Value of Land and Improvements (Col. 1 (a)+(b))	3 Total Taxable Value Partial Exemptions and Abatements (Assessed Value)	4 Net Total Taxable Value of Land and Improvements (Col. 2-3)	5 Taxable Value of Machinery, Implements and Equipment of Telephone Telegraph and Messenger System Companies (C. 138, L. 1966)	6 Net Valuation Taxable (Cols. 4+5)
1. Allendale Borough	$ 201,165,300	$ 243,703,082	$ 444,868,382	$ 3,000	$ 444,865,382	$ 1,520,673	$ 446,386,055
2. Alpine Borough	128,667,740	130,900,050	259,567,790	....	259,567,790	361,997	259,929,787
3. Bergenfield Borough	145,914,310	243,330,800	389,245,110	....	389,245,110	1,241,040	390,486,150
4. Bogota Borough	189,558,000	137,454,000	327,012,000	....	327,012,000	825,300	327,837,300
5. Carlstadt Borough	175,356,400	311,985,365	487,341,765	250,900	487,090,865	1,555,186	488,646,051
6. Cliffside Park Borough	253,164,900	513,861,700	767,026,600	....	767,026,600	4,025,200	771,051,800
7. Closter Borough	132,288,800	197,401,800	329,690,600	....	329,690,600	3,936,703	333,627,303
8. Cresskill Borough	317,283,500	318,256,700	635,540,200	....	635,540,200	768,089	636,308,289
9. Demarest Borough	226,358,400	196,626,800	422,985,200	....	422,985,200	621,031	423,606,231
10. Dumont Borough	112,030,900	185,131,600	297,162,500	....	297,162,500	3,920,968	301,083,468
11. Elmwood Park Borough	151,302,000	218,437,850	369,739,850	....	369,739,850	1,485,874	371,225,724
12. East Rutherford Borough	174,189,050	283,443,450	457,632,500	....	457,632,500	6,768,950	464,401,450
13. Edgewater Borough	45,253,509	92,029,560	137,283,069	25,680	137,257,389	195,478	137,452,867
14. Emerson Borough	248,605,500	188,358,600	436,964,100	....	436,964,100	1,202,531	438,166,631
15. Englewood City	198,814,150	373,765,750	572,579,900	388,900	572,191,000	8,876,365	581,067,365
16. Englewood Cliffs Borough	116,762,000	213,047,200	329,809,200	....	329,809,200	637,526	330,446,726
17. Fair Lawn Borough	272,030,370	520,881,180	792,911,550	....	792,911,550	6,172,549	799,084,099
18. Fairview Borough	62,011,100	115,961,700	177,972,800	175,900	177,796,900	391,462	178,188,362
19. Fort Lee Borough	354,519,250	890,377,305	1,244,896,555	12,500	1,244,884,055	7,964,514	1,252,848,569
20. Franklin Lakes Borough	979,708,000	863,051,400	1,842,759,400	....	1,842,759,400	2,276,903	1,845,036,303
21. Garfield City	154,249,500	272,980,800	427,230,300	....	427,230,300	1,445,054	428,675,354
22. Glen Rock Borough	317,431,200	556,392,000	873,823,200	....	873,823,200	1,679,234	875,502,434
23. Hackensack City	188,297,300	517,832,800	706,130,100	....	706,130,100	13,026,801	719,156,901
24. Harrington Park Borough	38,682,500	76,391,700	115,074,200	....	115,074,200	188,449	115,262,649
25. Hasbrouck Heights Borough	247,722,480	467,199,430	714,921,910	....	714,921,910	1,922,882	716,844,792
26. Haworth Borough	34,620,100	54,962,100	89,582,200	....	89,582,200	170,872	89,753,072
27. Hillsdale Borough	310,422,300	297,013,000	607,435,300	13,700	607,421,600	11,145,337	618,566,937
28. Hohokus Borough	109,899,800	148,586,500	258,486,300	....	258,486,300	642,004	259,128,304
29. Leonia Borough	174,098,800	206,373,800	380,472,600	437,500	380,035,100	1,141,227	381,176,327
30. Little Ferry Borough	209,104,700	259,257,600	468,362,300	10,100	468,352,200	9,463,927	477,816,127
31. Lodi Borough	154,735,200	267,038,400	421,773,600	186,900	421,586,700	1,586,383	423,173,083
32. Lyndhurst Township	247,338,500	381,387,600	628,726,100	....	628,726,100	2,233,482	630,959,582
33. Mahwah Township	816,908,200	706,588,100	1,523,496,300	21,300	1,523,475,000	20,934,619	1,544,409,619
34. Maywood Park Borough	77,942,500	126,411,700	204,354,200	....	204,354,200	656,335	205,010,535
35. Midland Park Borough	236,296,200	289,444,400	525,740,600	....	525,740,600	2,943,300	528,683,900
36. Montvale Borough	223,280,750	374,976,100	598,256,850	13,000	598,243,850	1,884,812	600,128,662
37. Moonachie Borough	111,999,900	186,600,600	298,600,500	....	298,600,500	1,101,558	299,702,058
38. New Milford Borough	94,303,300	186,444,730	280,748,030	....	280,748,030	463,818	281,211,848
39. North Arlington Borough	106,378,600	149,486,612	255,865,212	....	255,865,212	544,934	256,410,146
40. Northvale Borough	146,181,700	198,591,900	344,773,600	....	344,773,600	776,974	345,550,574

Abstract of Ratables and Exemptions in the County of Bergen, for the Year 1987 (Continued)

TAXING DISTRICT	1 Taxable Value (a) Land	 (b) Improvements (Includes Partial Exemptions and Abatements)	2 Total Taxable Value of Land and Improvements (Col. 1 (a)+(b))	3 Total Taxable Value Partial Exemptions and Abatements (Assessed Value)	4 Net Total Taxable Value of Land and Improvements (Col. 2-3)	5 Taxable Value of Machinery, Implements and Equipment of Telephone Telegraph and Messenger System Companies (C. 138, L. 1966)	6 Net Valuation Taxable (Cols. 4+5)
41. Norwood Borough	160,502,700	137,244,700	297,747,400	....	297,747,400	1,186,766	298,934,166
42. Oakland Borough	497,842,700	562,333,400	1,060,176,100	....	1,060,176,100	4,776,100	1,064,952,200
43. Old Tappan Borough	141,133,000	166,094,000	307,227,000	....	307,227,000	494,911	307,721,911
44. Oradell Borough	340,883,400	297,725,700	638,609,100	8,100	638,601,000	2,617,241	641,218,241
45. Palisades Park Borough	153,266,200	182,507,200	335,773,400	....	335,773,400	367,039	336,140,439
46. Paramus Borough	791,258,500	2,057,064,500	2,848,323,000	....	2,848,323,000	9,438,371	2,857,761,371
47. Park Ridge Borough	145,711,800	233,029,000	378,740,800	....	378,740,800	2,092,928	380,833,728
48. Ramsey Borough	507,986,700	758,944,300	1,266,931,000	....	1,266,931,000	11,776,050	1,278,707,050
49. Ridgefield Borough	384,865,900	337,919,100	722,785,000	....	722,785,000	1,531,746	724,316,746
50. Ridgefield Park Township	204,620,800	177,148,800	381,769,400	853,900	380,915,500	760,842	381,676,342
51. Ridgewood Township	1,263,772,200	1,321,186,000	2,584,958,200	....	2,584,958,200	13,533,119	2,598,491,319
52. River Edge Borough	97,730,265	143,830,787	241,561,052	....	241,561,052	5,728,028	247,289,080
53. Rivervale Township	243,939,800	311,682,900	555,622,700	....	555,622,700	873,234	556,495,934
54. Rochelle Park Township	166,525,100	190,268,300	356,793,400	....	356,793,400	33,124,546	389,917,946
55. Rockleigh Borough	24,131,300	58,677,000	82,808,300	....	82,808,300	196,062	83,004,362
56. Rutherford Borough	113,500,570	231,820,065	345,320,635	1,654,900	343,665,735	6,851,331	350,517,066
57. Saddle Brook Township	145,142,500	264,734,400	409,876,900	....	409,876,900	1,000,046	410,876,946
58. Saddle River Borough	203,355,700	194,316,200	397,671,900	....	397,671,900	873,035	398,544,935
59. South Hackensack Township	41,063,697	74,204,085	115,267,782	....	115,267,782	362,506	115,630,288
60. Teaneck Township	349,287,800	865,342,500	1,214,630,300	52,700	1,214,577,600	4,078,261	1,218,655,861
61. Tenafly Borough	358,040,100	440,459,940	798,500,040	....	798,500,040	1,605,945	800,105,985
62. Teterboro Borough	68,095,500	137,596,650	205,692,150	....	205,692,150	1,364,757	207,056,907
63. Upper Saddle River Borough	512,794,900	598,166,700	1,110,961,600	....	1,110,961,600	4,951,353	1,115,912,953
64. Waldwick Borough	278,921,800	378,074,000	656,995,800	....	656,995,800	1,002,832	657,998,632
65. Wallington Borough	60,866,200	90,475,800	151,342,000	407,300	150,934,700	717,633	151,652,333
66. Washington Township	325,657,400	294,515,300	620,172,700	....	620,172,700	822,282	620,994,982
67. Westwood Borough	313,884,100	306,768,700	620,652,800	....	620,652,800	1,720,670	622,373,470
68. Woodcliff Lakes Borough	157,737,050	246,930,250	404,667,300	....	404,667,300	2,248,254	406,915,554
69. Wood-Ridge Borough	122,291,000	182,252,963	304,543,963	....	304,543,963	869,841	305,413,804
70. Wyckoff Township	637,495,000	510,537,100	1,148,032,100	18,000	1,148,014,100	7,115,630	1,155,129,730
Totals	$17,297,180,191	$23,713,816,104	$41,010,996,295	$4,534,280	$41,006,462,015	· $252,781,700	$41,259,243,715

Abstract of Ratables and Exemptions in the County of Bergen, for the Year 1987 (Continued)

TAXING DISTRICT	7	8	9	10		11	12		
				Equalization			Apportionment of Taxes		
							Section A County Taxes		
	General Tax Rate to Apply per $100 Valuation	County Equalization Table—Average Ratio of Assessed to True Value of Real Property (R.S. 54:3-17 to R.S. 54:3-19)	True Value of Class II Railroad Property (C. 139, L. 1966)	(a) Amounts Deducted Under R.S. 54:3-17 to R.S. 54:3-19	(b) Amounts Added Under R.S. 54:3-17 to R.S. 54:3-19 and N.J.S.A. 54:11D-7	Net Valuation on Which County Taxes are Apportioned (Cols. 6 + 9 - 10(a) + 10(b))	I Total County Taxes Apportioned (Including Total Net - Adjustments)	II Adjustments Resulting From	
								(a) County Equalization Table Appeals (R.S. 54:2-37)	
								Deduct Overpayment	Add Underpayment
1. Allendale Borough	$ 2.12	97.27	$ 12,378	....	$ 14,459,930	$ 460,858,383	$ 1,371,432.79	....	$16,819.41
2. Alpine Borough	1.24	65.04	....	....	141,001,756	400,931,543	1,193,101.20	....	10,729.95
3. Bergenfield Borough	6.42	39.83	3,004	....	596,236,954	986,726,108	2,936,321.98	....	52,912.17
4. Bogota Borough	2.28	119.17	5,405	$ 43,504,849	....	284,337,856	846,139.05	....	15,778.73
5. Carlstadt Borough	2.09	54.06	73,325	....	440,513,080	929,232,456	2,765,231.06	....	37,590.97
6. Cliffside Park Borough	2.07	77.69	....	....	228,316,883	999,368,683	2,973,944.04	....	42,925.91
7. Closter Borough	3.33	62.13	....	....	205,043,709	538,671,012	1,602,989.44	....	24,105.58
8. Cresskill Borough	1.54	126.69	....	130,618,472	....	505,689,817	1,504,843.25	....	21,317.66
9. Demarest Borough	1.58	122.24	....	76,291,709	....	347,314,522	1,033,546.45	....	13,937.11
10. Dumont Borough	5.54	45.24	397	....	362,187,592	663,271,457	1,973,778.28	....	34,832.57
11. Elmwood Park Borough	3.39	47.21	1,165	....	437,047,856	808,274,745	2,405,282.35	....	42,449.60
12. East Rutherford Borough	1.28	106.75	22,868	1,189,604	....	463,234,714	1,378,504.39	....	29,382.87
13. Edgewater Borough	4.48	33.84	356	....	311,233,681	448,686,904	1,335,212.69	....	21,729.00
14. Emerson Borough	1.95	112.38	....	45,230,642	....	392,935,989	1,169,307.85	....	18,770.63
15. Englewood City	5.76	45.80	....	....	697,730,360	1,278,797,725	3,805,475.33	....	60,522.92
16. Englewood Cliffs Borough	2.85	35.63	....	....	625,352,195	955,798,921	2,844,288.15	....	39,366.04
17. Fair Lawn Borough	4.14	47.03	51,151	....	929,159,363	1,728,294,613	5,143,098.38	....	85,139.04
18. Fairview Borough	4.55	48.27	4,335	....	199,546,123	377,738,820	1,124,083.76	....	21,559.68
19. Fort Lee Borough	2.93	51.18	....	....	1,195,673,535	2,448,522,104	7,286,367.72	....	100,104.64
20. Franklin Lakes Borough	.85	162.83	....	706,017,308	....	1,139,018,995	3,389,518.61	....	34,957.34
21. Garfield City	3.86	53.60	739	....	390,336,347	819,012,440	2,437,235.83	....	48,258.22
22. Glen Rock Borough	1.66	128.16	8,208	187,637,252	....	687,873,390	2,046,989.27	....	32,977.54
23. Hackensack City	5.40	44.10	47,457	....	945,118,145	1,664,322,503	4,952,728.73	....	92,692.21
24. Harrington Park Borough	5.61	40.56	116	....	169,117,898	284,380,663	846,266.44	....	11,916.78
25. Hasbrouck Heights Borough	†1.72	110.89	547	65,403,832	....	651,441,507	1,938,574.44	....	28,576.36
26. Haworth Borough	5.39	36.52	1,870	....	156,679,437	246,434,379	733,345.02	....	11,409.80
27. Hillsdale Borough	2.03	113.03	1,010	69,732,530	....	548,835,417	1,633,236.91	....	27,507.02
28. Hohokus Borough	2.24	74.02	9,961	....	92,657,009	351,795,274	1,046,880.37	....	16,358.24
29. Leonia Borough	2.51	82.67	764	....	81,583,337	462,760,428	1,377,093.00	....	19,053.66
30. Little Ferry Borough	1.62	118.24	....	66,761,959	....	411,054,168	1,223,224.33	....	22,574.57
31. Lodi Borough	4.04	57.12	8,615	....	330,351,073	753,532,771	2,242,379.94	....	41,832.36
32. Lyndhurst Township	2.52	64.65	80,187	....	368,004,031	999,043,800	2,972,977.24	....	57,232.76
33. Mahwah Township	1.25	117.68	158,273	206,822,229	....	1,337,745,663	3,980,893.94	$ 601,229.61	46,091.09
34. Maywood Park Borough	3.93	42.69	1,101	....	282,109,524	487,121,160	1,449,586.22	....	24,868.44
35. Midland Park Borough	1.45	142.09	194	149,585,936	....	379,098,158	1,128,128.91	....	18,266.90
36. Montvale Borough	2.14	72.04	....	....	240,017,878	840,146,540	2,500,127.17	....	29,003.95
37. Moonachie Borough	1.29	82.49	42,393	....	75,823,726	375,568,177	1,117,624.32	....	19,077.08
38. New Milford Borough	4.77	43.06	....	....	374,368,335	655,580,183	1,950,890.41	....	32,720.65
39. North Arlington Borough	3.63	49.48	1,732	....	268,617,183	525,029,061	1,562,393.41	....	29,667.94
40. Northvale Borough	1.97	106.31	967	15,971,008	....	329,580,533	980,773.24	....	17,509.46

Abstract of Ratables and Exemptions in the County of Bergen, for the Year 1987 (Continued)

	7	8	9	10		11	12		
				Equalization			Apportionment of Taxes		
							Section A County Taxes		
				(a)	(b)		I	II Adjustments Resulting From (a) County Equalization Table Appeals (R.S. 54:2-37)	
TAXING DISTRICT	General Tax Rate to Apply per $100 Valuation	County Equalization Table—Average Ratio of Assessed to True Value of Real Property (R.S. 54:3-17 to R.S. 54:3-19)	True Value of Class II Railroad Property (C. 139, L. 1966)	Amounts Deducted Under R.S. 54:3-17 to R.S. 54:3-19	Amounts Added Under R.S. 54:3-17 to R.S. 54:3-19 and N.J.S.A. 54:11D-7	Net Valuation on Which County Taxes are Apportioned (Cols. 6 + 9 - 10(a) + 10(b))	Total County Taxes Apportioned (Including Total Net Adjustments)	Deduct Overpayment	Add Underpayment
41. Norwood Borough	2.08	86.90	629	....	47,971,433	346,906,228	1,032,331.44	....	14,426.77
42. Oakland Borough	1.54	146.83	....	332,749,178	....	732,203,022	2,178,906.39	....	32,932.78
43. Old Tappan Borough	1.75	92.05	....	....	28,675,287	336,397,196	1,001,058.43	....	13,743.33
44. Oradell Borough	1.70	107.65	200	42,159,658	....	599,058,783	1,782,692.74	....	29,163.12
45. Palisades Park Borough	3.18	57.32	....	....	257,013,757	593,154,196	1,765,121.74	....	27,614.69
46. Paramus Borough	1.21	123.07	....	460,421,367	....	2,397,340,004	7,134,058.86	1,666,666.67	30,707.15
47. Park Ridge Borough	2.68	83.17	....	....	80,166,656	461,000,384	1,371,855.42	....	21,802.92
48. Ramsey Borough	1.53	136.60	7,058	329,433,302	....	949,280,806	2,824,891.39	....	39,264.56
49. Ridgefield Borough	.76	112.35	2,216,481	54,242,929	....	672,290,298	2,000,616.75	....	39,528.55
50. Ridgefield Park Township	2.88	76.78	16,707	....	123,090,390	504,783,439	1,502,146.03	....	23,706.53
51. Ridgewood Township	1.58	152.56	7,033	880,540,434	....	1,717,957,918	5,112,338.21	....	76,737.19
52. River Edge Borough	4.54	46.04	1,966	....	286,741,664	534,032,710	1,589,186.67	....	27,851.70
53. Rivervale Township	2.13	92.95	....	....	44,697,645	601,193,579	1,789,045.51	....	23,854.12
54. Rochelle Park Township	1.39	106.18	....	14,876,201	....	375,041,745	1,116,057.75	....	19,786.73
55. Rockleigh Borough	1.19	58.89	....	....	62,554,236	145,558,598	433,156.58	....	7,821.63
56. Rutherford Borough	5.53	42.44	12,992	....	472,160,727	822,690,785	2,448,181.93	....	40,571.38
57. Saddle Brook Township	3.07	52.99	51,711	....	384,395,073	795,323,730	2,366,742.43	....	45,561.45
58. Saddle River Borough	1.24	68.70	....	....	181,703,268	580,248,203	1,726,715.79	....	17,132.48
59. South Hackensack Township	3.48	46.70	1,990	....	147,064,104	262,696,382	781,737.86	....	16,119.40
60. Teaneck Township	3.81	67.40	9,402	....	600,392,778	1,819,058,041	5,413,194.26	....	82,763.06
61. Tenafly Borough	2.78	72.19	....	....	314,243,204	1,114,349,189	3,316,105.64	....	47,343.73
62. Teterboro Borough	.78	104.08	52,191	....	11,355,061	218,464,159	650,110.61	....	14,844.20
63. Upper Saddle River Borough	1.17	141.45	....	320,396,350	....	795,516,603	2,367,316.38	....	34,157.03
64. Waldwick Borough	1.61	130.41	29,140	149,438,032	....	508,589,740	1,513,472.91	....	24,247.80
65. Wallington Borough	4.12	43.66	583	....	200,795,610	352,448,526	1,048,824.33	....	20,055.32
66. Washington Township	1.65	116.36	....	86,089,381	....	534,905,601	1,591,784.24	....	22,913.65
67. Westwood Borough	1.62	117.53	....	84,147,788	....	538,225,682	1,601,664.22	....	26,414.49
68. Woodcliff Lakes Borough	2.48	77.10	5,800	....	122,544,545	529,465,899	1,575,596.65	....	19,709.03
69. Wood-Ridge Borough	2.38	77.49	17,167	....	110,414,718	415,845,689	1,237,483.05	....	25,501.05
70. Wyckoff Township	1.73	98.78	....	....	18,860,205	1,173,989,935	3,493,585.93	....	49,093.59
Totals	....	....	$2,969,568	$4,519,261,950	$13,653,127,301	$50,396,078,634	$149,969,796.05	$2,267,896.28	$2,267,896.28

†General Tax Rate Calculated on $706,437,692

Abstract of Ratables and Exemptions in the County of Bergen, for the Year 1987 (Continued)

TAXING DISTRICT	12 Apportionment of Taxes								
	Section A County Taxes			Section B		Section C Local Taxes to Be Raised for			
	II Adjustments Resulting From		III Net County Taxes Apportioned	(a) County Library Taxes	(b) Local Health Service Taxes (R.S. 26:3A2-19)	I District School Purposes			
	(b) Appeals and Corrected Errors (R.S. 54:4-49; R.S. 54:4-53)					(a) As Required by District School Budget	(b) Regional Consolidated and Joint School Budgets	(c) As Required by Local Municipal Budget	(d) County Vocational School Budget (C. 30, L. 1977)
	Deduct Overpayment	Add Underpayment							
1. Allendale Borough	$ 3,006.76	....	$ 1,385,245.44	....	....	$ 3,836,066.28	NH $2,175,701.88	....	....
2. Alpine Borough	539.78	....	1,203,291.37	....	....	1,488,167.00	....	....	....
3. Bergenfield Borough	6,592.26	....	2,982,641.89	....	....	15,320,617.00	....	....	....
4. Bogota Borough	147.52	....	861,770.26	....	....	4,168,735.50	....	....	....
5. Carlstadt Borough	6,641.69	....	2,796,180.34	....	....	2,473,103.00	CE 2,204,428.74	....	....
6. Cliffside Park Borough	717.15	....	3,016,152.80	....	....	6,739,028.50	....	....	....
7. Closter Borough	2,520.75	....	1,624,574.27	....	....	4,124,559.50	N 2,652,804.81	....	....
8. Cresskill Borough	465.61	....	1,525,695.30	....	....	6,102,504.00	....	....	....
9. Demarest Borough	54.00	....	1,047,429.56	....	....	2,401,221.00	N 1,705,659.39	....	....
10. Dumont Borough	717.75	....	2,007,893.10	....	....	9,948,609.00	....	....	....
11. Elmwood Park Borough	19,590.32	....	2,428,141.63	....	....	6,513,948.50	....	....	....
12. East Rutherford Borough	4,628.25	....	1,403,259.01	....	....	,577,317.00	CE 958,524.76	....	....
13. Edgewater Borough	14,905.59	....	1,342,036.10	....	....	,717,027.00	....	....	....
14. Emerson Borough	848.95	....	1,187,229.53	....	....	,470,195.00	....	....	....
15. Englewood City	13,480.20	....	3,852,518.05	....	....	,266,177.50	....	$ 885,220.00	....
16. Englewood Cliffs Borough	323,084.48	....	2,560,569.71	....	....	,716,984.50	....	....	....
17. Fair Lawn Borough	6,361.05	....	5,221,876.37	....	....	9,557,943.50	....	....	
18. Fairview Borough	1,746.50	....	1,143,896.94	....	....	3,921,218.75	....	....	....
19. Fort Lee Borough	81,398.42	....	7,305,073.94	....	....	15,428,107.00	....	....	....
20. Franklin Lakes Borough	2,120.13	....	3,422,355.82	....	....	5,397,508.50	R 4,838,992.37	....	....
21. Garfield City	50,963.00	....	2,434,531.05	....	....	9,492,282.00	....	....	....
22. Glen Rock Borough	22,031.09	....	2,057,935.72	....	....	[illegible],224.00	....	....	....
23. Hackensack City	6,770.30	....	5,038,650.64	....	....	17,[illegible]9,706.50	....	1,293,342.25	....
24. Harrington Park Borough	....	....	858,183.22	....	....	2,635,023.00	N 1,476,321.65	....	....
25. Hasbrouck Heights Borough	243.12	....	1,966,907.68	....	....	6,350,636.50	....	....	....
26. Haworth Borough	23.11	....	744,731.71	....	....	1,511,246.02	N 1,287,209.95	....	....
27. Hillsdale Borough	2,936.98	....	1,657,806.95	....	....	4,788,975.50	P 2,768,353.79	....	....
28. Hohokus Borough	2,371.25	....	1,060,867.36	....	....	2,866,256.00	....	....	....
29. Leonia Borough	931.51	....	1,395,215.15	....	....	5,474,894.31	....	....	....
30. Little Ferry Borough	4,405.05	....	1,241,393.85	....	....	3,865,331.00	....	....	....
31. Lodi Borough	5,536.94	....	2,278,675.36	....	....	10,005,673.00	....	....	....
32. Lyndhurst Township	3,076.81	....	3,027,133.19	....	....	8,178,539.50	....	....	
33. Mahwah Township	10,009.10	....	3,415,746.32	....	....	11,973,281.00	....	....	....
34. Maywood Park Borough	2,874.46	....	1,471,580.20	....	....	3,856,370.00	....	....	....
35. Midland Park Borough	197.64	....	1,146,198.17	....	....	4,256,916.53	....	....	....
36. Montvale Borough	474.91	....	2,528,656.21	....	....	3,869,389.56	P 3,787,323.26	....	....
37. Moonachie Borough	1,297.92	....	1,135,403.48	....	....	1,590,560.00	....	....	....
38. New Milford Borough	630.79	....	1,982,980.27	....	....	8,290,158.00	....	....	....
39. North Arlington Borough	142.76	....	1,591,918.59	....	....	5,308,131.50	....	....	....
40. Northvale Borough	9,082.87	....	989,199.83	....	....	2,220,316.50	N 1,705,824.28	....	....

Abstract of Ratables and Exemptions in the County of Bergen, for the Year 1987 (Continued)

TAXING DISTRICT	12 Apportionment of Taxes								
	Section A County Taxes			Section B		Section C Local Taxes to Be Raised for			
	II Adjustments Resulting From		III	(a)	(b)	I District School Purposes			
	(b) Appeals and Corrected Errors (R.S. 54:4-49; R.S. 54:4-53)		Net County Taxes Apportioned	County Library Taxes	Local Health Service Taxes (R.S. 26:3A2-19)	(a) As Required by District School Budget	(b) Regional Consolidated and Joint School Budgets	(c) As Required by Local Municipal Budget	(d) County Vocational School Budget (C. 30, L. 1977)
	Deduct Overpayment	Add Underpayment							
41. Norwood Borough	2,210.12	....	1,044,548.09	....	....	2,127,319.75	N 1,626,381.43	....	....
42. Oakland Borough	1,803.99	....	2,210,035.18	....	....	7,216,321.50	R 3,279,175.28	....	....
43. Old Tappan Borough	....	$ 5,773.96	1,020,575.72	....	....	2,244,495.00	N 1,683,747.07	....	....
44. Oradell Borough	4,656.04	....	1,807,199.82	....	....	2,215,615.00	RD 4,255,121.14	....	....
45. Palisades Park Borough	1,167.51	....	1,791,568.92	....	....	5,837,870.19	....	....	....
46. Paramus Borough	....	1,928.36	5,500,027.70	....	....	19,617,627.00	....	....	....
47. Park Ridge Borough	1,964.76	....	1,391,693.58	....	....	6,004,226.50	....	....	....
48. Ramsey Borough	6,745.57	....	2,857,410.38	....	....	11,910,538.00	....	....	....
49. Ridgefield Borough	3,714.79	....	2,036,430.51	....	....	3,415,398.35	....	....	....
50. Ridgefield Park Township	....	15,074.86	1,540,927.42	....	....	6,168,149.50	....	....	....
51. Ridgewood Township	6,287.68	....	5,180,787.72	....	....	25,822,618.00	....	....	....
52. River Edge Borough	1,260.28	....	1,615,778.09	....	....	2,785,790.92	RD 3,390,517.86	....	....
53. Rivervale Township	1,609.30	....	1,811,290.33	....	....	4,984,922.00	P 2,100,000.36	....	....
54. Rochelle Park Township	429.70	....	1,135,414.78	....	....	2,462,319.00	....	....	....
55. Rockleigh Borough	....	....	440,978.21	....	....	86,758.45	....	....	....
56. Rutherford Borough	1,174.11	....	2,487,579.20	....	....	9,526,604.00	....	....	....
57. Saddle Brook Township	7,198.04	....	2,405,105.84	....	....	6,909,023.00	....	....	
58. Saddle River Borough	1,033.60	....	1,742,814.67	....	....	1,966,309.50	....	....	....
59. South Hackensack Township	2,320.50	....	795,536.76	....	....	1,520,105.00	....	....	....
60. Teaneck Township	3,831.59	....	5,492,125.73	....	....	26,618,953.00	....	....	....
61. Tenafly Borough	967.27	....	3,362,482.10	....	....	12,084,358.00	....	....	....
62. Teterboro Borough	....	262.20	665,217.01	....	....	8,778.00	....	....	....
63. Upper Saddle River Borough	....	23,222.48	2,424,695.89	....	....	4,921,737.38	NH 3,797,397.62	....	....
64. Waldwick Borough	384.80	....	1,537,335.91	....	....	6,902,868.00	....	....	....
65. Wallington Borough	1,858.58	....	1,067,021.07	....	....	3,334,859.50	....	....	....
66. Washington Township	7,312.99	....	1,607,384.90	....	....	....	W 5,503,142.81	....	....
67. Westwood Borough	349.91	....	1,627,728.80	....	....	....	W 5,638,632.69	....	....
68. Woodcliff Lakes Borough	....	77,314.56	1,672,620.26	....	....	2,861,043.50	P 2,968,374.94	....	....
69. Wood-Ridge Borough	17,471.45	....	1,245,512.65	....	....	3,961,716.74	....	....	
70. Wyckoff Township	14,013.79	....	3,528,665.73	....	....	7,876,186.00	R 5,036,331.35	....	....
Totals	$705,333.14	$123,576.44	$149,388,039.35	....	....	$449,590,959.23	$64,839,967.43	$2,178,562.25	....

CE
Carlstadt-East Rutherford Regional High School District
Amount to be Apportioned .... $ 3,162,953.50

NH
Northern Highlands Regional High School District
Amount to be Apportioned .... $ 5,973,099.50

N
Northern Valley Regional High School District
Amount to be Apportioned $12,137,948.58

P
Pascack Valley Regional High School District
Amount to be Apportioned $11,624,052.35

R
Ramapo Indian Hills Regional High School District
Amount to be Apportioned $13,154,499.00

RD
River Dell Regional High School District
Amount to be Apportioned .... $ 7,645,639.00

W
Westwood Regional School District
Amount to be Apportioned $11,141,775.50

Abstract of Ratables and Exemptions in the County of Bergen, for the Year 1987 (Continued)

TAXING DISTRICT	12 Apportionment of Taxes		13	14 Amount of Miscellaneous Revenues for the Support of the Local Municipal Budgets				15 Deductions Allowed (C. 73, L. 1976)	
	Section C	Section D							
	II Local Municipal Purposes	Total Tax Levy on Which Tax Rate is Computed (Cols. AIII + B(a), (b) + C1a, b, c, d, + CII)	Total Amount of Real Property Exempt from Taxation	(a) Surplus Revenue Appropriated	(b) Miscellaneous Revenues Anticipated	(c) Receipts from Delinquent Taxes and Liens	(d) Total of Miscellaneous Revenues (a + b + c)	(a) Full Estimated Amount of Senior Citizen, Totally Disabled, and Surviving Spouse Deductions Allowed (C. 129, L. 1976)	(b) Veterans Deductions
1. Allendale Borough	$ 2,022,410.99	$ 9,419,424.59	$ 46,328,500	$ 388,000	$ 1,627,293.74	$ 176,500.00	$2,191,793.74	$ 12,250.00	$ 18,250.00
2. Alpine Borough	516,507.38	3,207,965.75	464,014,500	344,000.00	537,590.66	110,000.00	991,590.66	2,500.00	4,000.00
3. Bergenfield Borough	6,761,988.00	25,065,246.89	33,494,700	350,000.00	2,296,690.62	200,600.00	2,847,290.62	134,500.00	92,000.00
4. Bogota Borough	2,437,323.00	7,467,828.76	21,648,800	160,000.00	992,585.00	123,000.00	1,275,585.00	58,000.00	27,350.00
5. Carlstadt Borough	2,737,625.27	10,211,337.35	17,167,000	600,000.00	1,960,831.97	84,000.00	2,644,831.97	65,000.00	21,700.00
6. Cliffside Park Borough	6,170,511.00	15,925,692.30	65,161,178	1,500,000.00	1,628,403.00	300,000.00	3,428,403.00	140,500.00	44,900.00
7. Closter Borough	2,705,971.13	11,107,909.71	25,555,000	335,000.00	1,771,167.03	215,000.00	2,321,167.03	35,250.00	33,550.00
8. Cresskill Borough	2,119,676.73	9,747,876.03	51,708,900	400,000.00	1,667,136.82	90,000.00	2,157,136.82	45,000.00	35,650.00
9. Demarest Borough	1,510,946.92	6,665,256.87	72,646,500	164,000.00	784,214.80	70,000.00	1,018,214.80	18,750.00	17,750.00
10. Dumont Borough	4,718,450.08	16,674,952.18	39,686,400	576,620.00	1,537,280.66	135,000.00	2,248,900.66	121,500.00	72,100.00
11. Elmwood Park Borough	3,626,514.96	12,568,605.09	23,226,100	....	4,967,343.36	187,000.00	5,154,343.36	224,800.00	61,600.00
12. East Rutherford Borough	990,762.00	5,929,862.77	551,944,400	900,000.00	4,995,800.00	180,000.00	6,075,800.00	69,250.00	20,450.00
13. Edgewater Borough	3,095,570.41	6,154,633.51	11,861,420	420,000.00	1,998,741.61	280,000.00	2,698,741.61	22,250.00	7,800.00
14. Emerson Borough	1,860,910.44	8,518,334.97	52,468,200	100,000.00	1,092,508.00	110,000.00	1,302,508.00	38,500.00	33,850.00
15. Englewood City	14,460,148.35	33,464,063.90	137,209,200	2,700,000.00	5,226,032.10	1,000,000.00	8,926,032.10	108,000.00	40,800.00
16. Englewood Cliffs Borough	3,118,361.98	9,395,916.19	68,842,000	200,000.00	1,602,556.74	252,000.00	2,054,556.74	12,500.00	17,450.00
17. Fair Lawn Borough	8,269,435.57	33,049,255.44	78,795,900	1,300,000.00	5,375,346.38	223,400.00	6,898,746.38	320,500.00	150,600.00
18. Fairview Borough	3,039,460.42	8,104,576.11	25,649,800	530,000.00	1,195,821.00	200,000.00	1,925,821.00	131,250.00	24,200.00
19. Fort Lee Borough	13,888,233.62	36,621,414.56	403,573,530	1,477,000.00	3,640,622.00	637,000.00	5,754,622.00	134,500.00	38,550.00
20. Franklin Lakes Borough	1,327,982.19	15,526,838.88	128,409,350	900,000.00	2,175,040.16	403,000.00	3,478,040.16	19,750.00	30,200.00
21. Garfield City	4,608,445.73	15,535,258.78	52,630,700	720,000.00	6,581,340.56	225,200.00	7,526,540.56	352,500.00	58,350.00
22. Glen Rock Borough	3,588,620.00	14,471,779.72	112,629,400	850,000.00	2,056,076.00	107,000.00	3,013,076.00	33,750.00	47,350.00
23. Hackensack City	14,611,579.19	38,813,278.58	135,743,400	3,000,000.00	6,672,268.70	460,000.00	10,132,268.70	195,250.00	46,300.00
24. Harrington Park Borough	1,496,324.80	6,465,852.67	9,532,000	295,000.00	619,216.10	67,000.00	981,216.10	9,000.00	16,600.00
25. Hasbrouck Heights Borough	3,765,337.00	12,082,881.18	36,089,900	350,000.00	1,478,554.93	82,144.07	1,910,699.00	88,250.00	49,450.00
26. Haworth Borough	1,293,990.70	4,837,178.38	9,227,100	205,500.00	778,490.21	60,000.00	1,043,990.21	8,250.00	13,500.00
27. Hillsdale Borough	3,297,407.40	12,512,543.64	21,588,800	210,000.00	1,606,018.90	115,000.00	1,931,018.90	61,250.00	45,650.00
28. Hohokus Borough	1,858,114.64	5,785,238.00	18,567,400	480,000.00	669,462.24	90,000.00	1,239,462.24	4,000.00	17,400.00
29. Leonia Borough	2,680,000.00	9,550,109.46	58,810,800	300,000.00	1,696,306.92	128,482.00	2,124,788.92	28,250.00	22,650.00
30. Little Ferry Borough	2,631,401.00	7,738,125.85	266,466,300	400,000.00	1,036,264.87	151,000.00	1,587,264.87	61,000.00	26,350.00
31. Lodi Borough	4,810,254.93	17,094,603.29	81,026,700	1,130,000.00	2,745,571.68	375,000.00	4,250,571.68	261,000.00	63,000.00
32. Lyndhurst Township	4,681,536.68	15,887,209.37	70,391,900	650,000.00	2,301,851.31	250,000.00	3,201,851.31	191,000.00	75,250.00
33. Mahwah Township	3,863,965.26	19,252,992.58	150,587,900	1,500,000.00	3,763,640.44	200,000.00	5,463,640.44	47,250.00	39,100.00
34. Maywood Park Borough	2,720,180.31	8,048,630.51	19,876,021	300,000.00	1,527,519.70	42,000.00	1,869,519.70	63,750.00	40,550.00
35. Midland Park Borough	2,240,980.00	7,644,094.70	54,753,600	450,000.00	881,210.00	157,000.00	1,488,210.00	47,250.00	27,750.00
36. Montvale Borough	2,639,132.36	12,824,501.39	55,021,700	384,760.40	1,583,311.87	157,000.00	2,125,072.27	12,000.00	25,100.00
37. Moonachie Borough	1,135,974.36	3,861,937.84	96,191,200	129,000.00	832,587.23	48,000.00	1,009,587.23	24,750.00	8,750.00
38. New Milford Borough	3,122,175.40	13,395,313.67	26,084,700	425,000.00	2,084,091.20	158,000.00	2,667,091.20	100,250.00	67,700.00
39. North Arlington Borough	2,385,813.75	9,285,863.84	36,902,800	400,000.00	3,669,169.63	170,000.00	4,239,169.63	155,500.00	50,100.00
40. Northvale Borough	1,876,301.47	6,791,642.06	14,420,100	150,000.00	820,353.09	40,000.00	1,010,353.09	35,000.00	18,350.00

Abstract of Ratables and Exemptions in the County of Bergen, for the Year 1987 (Continued)

TAXING DISTRICT	12 Apportionment of Taxes		13	14 Amount of Miscellaneous Revenues for the Support of the Local Municipal Budgets				15 Deductions Allowed (C. 73, L. 1976)	
	Section C	Section D							
	II Local Municipal Purposes	Total Tax Levy on Which Tax Rate is Computed (Cols. AIII + B(a), (b) + C1a, b, c, d, + CII)	Total Amount of Real Property Exempt from Taxation	(a) Surplus Revenue Appropriated	(b) Miscellaneous Revenues Anticipated	(c) Receipts from Delinquent Taxes and Liens	(d) Total of Miscellaneous Revenues (a + b + c)	(a) Full Estimated Amount of Senior Citizen, Totally Disabled, and Surviving Spouse Deductions Allowed (C. 129, L. 1976)	(b) Veterans Deductions
41. Norwood Borough	1,404,300.74	6,202,550.01	59,118,000	350,000.00	825,176.90	100,000.00	1,275,176.90	25,500.00	16,250.00
42. Oakland Borough	3,679,551.82	16,385,083.78	99,850,400	466,000.00	1,849,827.60	250,000.00	2,565,827.60	36,000.00	50,900.00
43. Old Tappan Borough	430,798.00	5,379,615.79	20,820,500	490,000.00	1,448,024.32	84,173.96	2,022,198.28	8,750.00	14,350.00
44. Oradell Borough	2,566,206.00	10,844,141.96	55,193,600	400,000.00	1,701,800.00	45,000.00	2,146,800.00	29,000.00	35,900.00
45. Palisades Park Borough	3,058,301.00	10,687,740.11	35,942,200	840,000.00	1,335,210.00	200,000.00	2,375,210.00	81,750.00	26,100.00
46. Paramus Borough	9,311,157.63	34,428,812.33	490,800,600	1,600,000.00	6,111,640.61	450,000.00	8,161,640.61	137,750.00	127,350.00
47. Park Ridge Borough	2,776,044.32	10,171,964.40	32,073,100	410,000.00	1,361,996.85	95,704.57	1,867,701.42	28,750.00	31,350.00
48. Ramsey Borough	4,713,897.50	19,481,845.88	110,046,800	1,160,000.00	2,689,114.14	350,000.00	4,199,114.14	32,500.00	41,150.00
49. Ridgefield Borough	....	5,451,828.86	60,352,800	405,308.00	8,109,446.17	94,921.34	8,609,675.51	78,750.00	30,850.00
50. Ridgefield Park Township	3,259,963.00	10,969,039.92	55,501,000	1,000,000.00	1,658,987.00	182,000.00	2,840,987.00	69,250.00	37,950.00
51. Ridgewood Township	9,946,618.40	40,950,024.12	360,852,800	1,000,000.00	4,780,080.56	600,000.00	6,380,080.56	56,250.00	75,000.00
52. River Edge Borough	3,419,315.00	11,211,401.87	23,542,725	503,000.00	1,532,984.69	100,000.00	2,135,984.69	62,250.00	51,500.00
53. Rivervale Township	2,940,758.24	11,836,970.93	15,822,300	400,000.00	1,058,500.66	109,000.00	1,567,500.66	30,500.00	37,700.00
54. Rochelle Park Township	1,803,479.27	5,401,213.05	23,009,500	370,000.00	666,766.30	30,000.00	1,066,766.30	68,750 00	27,750.00
55. Rockleigh Borough	456,183.04	983,919.70	17,311,800	49,000.00	122,931.00	500.00	172,431.00	1,500.00	750.00
56. Rutherford Borough	7,336,303.00	19,350,486.20	62,986,760	216,545.00	2,003,637.00	210,000.00	2,430,182.00	122,000.00	62,050.00
57. Saddle Brook Township	3,297,846.14	12,611,974.98	39,506,300	300,000.00	2,136,684.71	94,649.00	2,531,333.71	137,250.00	69,450.00
58. Saddle River Borough	1,211,193.19	4,920,317.36	11,780,100	925,000.00	585,055.94	40,000.00	1,550,055.94	3,750.00	8,300.00
59. South Hackensack Township	1,699,423.38	4,015,065.14	6,400,100	16,000.00	1,039,689.99	76,865.00	1,132,554.99	30,250.00	7,250.00
60. Teaneck Township	14,309,539.00	46,420,617.73	170,178,600	2,620,000.00	4,633,000.00	550,000.00	7,803,000.00	172,500.00	124,500.00
61. Tenafly Borough	6,771,690.29	22,218,530.39	90,531,136	956,000.00	1,624,730.06	150,000.00	2,730,730.06	37,000.00	47,050.00
62. Teterboro Borough	936,559.69	1,610,554.70	124,113,930	337,000.00	499,048.89	....	836,048.89	....	....
63. Upper Saddle River Borough	1,830,012.77	12,973,843.66	33,790,900	300,000.00	1,384,516.21	300,000.00	1,984,516.21	12,500.00	25,100.00
64. Waldwick Borough	2,093,148.40	10,533,352.31	59,176,300	630,000.00	2,825,003.28	100,000.00	3,555,003.28	59,000.00	49,350.00
65. Wallington Borough	1,844,256.48	6,246,137.05	15,388,000	....	1,160,460.75	125,025.00	1,285,485.75	131,000.00	28,350.00
66. Washington Township	3,105,870.34	10,216,398.05	41,452,000	276,454.00	1,108,208.47	200,000.00	1,584,662.47	32,250.00	44,300.00
67. Westwood Borough	2,795,616.79	10,061,978.28	93,468,800	595,756.90	1,554,722.56	175,000.00	2,325,479.46	41,250.00	35,600.00
68. Woodcliff Lakes Borough	2,575,776.38	10,077,815.08	21,269,700	558,000.00	811,309.29	130,000.00	1,507,309.29	9,500.00	18,050.00
69. Wood-Ridge Borough	2,045,310.98	7,252,540.37	20,228,637	486,000.00	1,218,578.22	40,250.00	1,744,828.22	84,250.00	32,950.00
70. Wyckoff Township	3,509,642.42	19,950,825.50	79,996,200	1,000,000.00	1,781,796.18	250,000.00	3,031,796.18	49,750.00	66,100.00
Totals	$260,015,088.63	$926,552,616.89	$5,976,461,387	$44,333,944.30	$150,095,239.58	$13,200,414.94	$207,629,598.82	$5,163,300.00	$2,775,250.00

◆ Mahwah Rebate/Paramus Rebates

Net County Taxes Apportioned (12A III)	$149,388,039.35
‡Adjustments (Net Total 12A IIb) (+)	$ 581,756.70
Total County Taxes Apportioned	$149,969,796.05
Total Amount of Miscellaneous Revenues (including Surplus Revenues Appropriated) for the support of the County Budget	$100,465,035.26
Rate per $100 to be applied to Col. II for Apportionment of County Taxes	.2975822725

‡Net Overpayments are Added to the Net Taxes Apportioned and Net Underpayments are Deducted.

Special Garbage District

	Net Valuation	Total Tax Levy	Tax Rate
Franklin Lakes Borough	$1,845,036,303	$540,000.00	.029

*Includes Franklin Lakes Garbage District ($540,000.00)

Abstract of Ratables and Exemptions in the County of Burlington, for the Year 1987

TAXING DISTRICT	1 Taxable Value		2	3	4	5	6
	(a) Land	(b) Improvements (Includes Partial Exemptions and Abatements)	Total Taxable Value of Land and Improvements (Col. 1 (a)+(b))	Total Taxable Value Partial Exemptions and Abatements (Assessed Value)	Net Total Taxable Value of Land and Improvements (Col. 2-3)	Taxable Value of Machinery, Implements and Equipment of Telephone Telegraph and Messenger System Companies (C. 138, L. 1966)	Net Valuation Taxable (Cols. 4+5)
1. Bass River Township	$ 13,954,300	$ 27,543,700	$ 41,498,000	....	$ 41,498,000	$ 945,883	$ 42,443,883
2. Beverly City	8,770,075	30,225,640	38,995,715	$ 370,000	38,625,715	219,777	38,845,492
3. Bordentown City	10,981,550	48,691,300	59,672,850	....	59,672,850	412,504	60,085,354
4. Bordentown Township	65,961,850	154,163,350	220,125,200	1,233,300	218,891,900	4,158,276	223,050,176
5. Burlington City	30,736,900	121,592,145	152,329,045	....	152,329,045	3,324,416	155,653,461
6. Burlington Township	105,726,472	269,276,628	375,003,100	....	375,003,100	3,009,178	378,012,278
7. Chesterfield Township	14,667,100	54,431,700	69,098,800	18,500	69,080,300	1,288,446	70,368,746
8. Cinnaminson Township	95,027,050	306,453,684	401,480,734	10,000	401,470,734	3,550,801	405,021,535
9. Delanco Township	17,576,200	50,575,500	68,151,700	....	68,151,700	386,482	68,538,182
10. Delran Township	62,709,900	207,339,050	270,048,950	168,500	269,880,450	2,222,204	272,102,654
11. Eastampton Township	25,961,500	59,324,250	85,285,750	....	85,285,750	817,125	86,102,875
12. Edgewater Park Twsp.	38,997,800	129,556,564	168,554,364	183,200	168,371,164	1,055,616	169,426,780
13. Evesham Township	200,749,650	507,645,650	708,395,300	....	708,395,300	12,901,787	721,297,087
14. Fieldsboro Boro	2,363,700	8,802,500	11,166,200	....	11,166,200	48,244	11,214,444
15. Florence Township	61,887,500	185,330,405	247,217,905	1,278,750	245,939,155	2,500,108	248,439,263
16. Hainesport Township	24,818,300	58,486,400	83,304,700	341,700	82,963,000	967,770	83,930,770
17. Lumberton Township	32,990,400	99,008,900	131,999,300	232,100	131,767,200	1,234,972	133,002,172
18. Mansfield Township	23,291,030	61,209,600	84,500,630	....	84,500,630	1,673,642	86,174,272
19. Maple Shade Township	86,191,200	266,979,274	353,170,474	....	353,170,474	1,891,084	355,061,558
20. Medford Township	104,454,000	286,821,850	391,275,850	3,900	391,271,950	3,686,988	394,958,938
21. Medford Lakes Boro	38,273,550	91,058,800	129,332,350	....	129,332,350	668,471	130,000,821
22. Moorestown Township	218,653,700	500,773,200	719,426,900	2,765,700	716,661,200	19,270,063	735,931,263
23. Mount Holly Township*	50,393,900	167,905,385	218,299,285	....	218,299,285	8,590,233	226,889,518
24. Mount Laurel Township*	412,859,490	864,895,155	1,277,754,645	....	1,277,754,645	10,714,127	1,288,468,772
25. New Hanover Township+	4,996,650	13,930,650	18,927,300	....	18,927,300	3,287,636	22,214,936

Abstract of Ratables and Exemptions in the County of Burlington, for the Year 1987 (Continued)

TAXING DISTRICT	1 Taxable Value (a) Land	1 Taxable Value (b) Improvements (Includes Partial Exemptions and Abatements)	2 Total Taxable Value of Land and Improvements (Col. 1 (a)+(b))	3 Total Taxable Value Partial Exemptions and Abatements (Assessed Value)	4 Net Total Taxable Value of Land and Improvements (Col. 2-3)	5 Taxable Value of Machinery, Implements and Equipment of Telephone Telegraph and Messenger System Companies (C. 138, L. 1966)	6 Net Valuation Taxable (Cols. 4+5)
26. North Hanover Township	14,211,280	40,877,880	55,089,160	6,500	55,082,660	640,731	55,723,391
27. Palmyra Boro	34,201,950	120,581,400	154,783,350	....	154,783,350	843,978	155,627,328
28. Pemberton Boro	3,668,350	15,619,550	19,287,900	....	19,287,900	943,342	20,231,242
29. Pemberton Township	73,750,995	208,746,600	282,497,595	37,400	282,460,195	4,970,593	287,430,788
30. Riverside Township	24,369,800	88,408,300	112,778,100	....	112,778,100	2,403,959	115,182,059
31. Riverton Boro*	32,506,400	61,433,700	93,940,100	....	93,940,100	422,632	94,362,732
32. Shamong Township+	42,184,550	98,347,100	140,531,650	....	140,531,650	2,494,978	143,026,628
33. Southampton Township+	77,941,450	234,169,750	312,111,200	....	312,111,200	4,931,080	317,042,280
34. Springfield Township	17,382,160	41,764,300	59,146,460	....	59,146,460	1,001,038	60,147,498
35. Tabernacle Township	50,027,450	107,338,750	157,366,200	....	157,366,200	1,146,097	158,512,297
36. Washington Township	7,865,350	13,163,200	21,028,550	....	21,028,550	853,656	21,882,208
37. Westampton Township+	40,151,700	124,917,200	165,068,900	....	165,068,900	1,729,235	166,798,135
38. Willingboro Township+	120,250,590	602,926,340	723,176,930	50,220	723,126,710	5,774,462	728,901,172
39. Woodland Township+	14,572,105	19,868,250	34,440,355	....	34,440,355	927,160	35,367,515
40. Wrightstown Boro+	4,003,050	13,301,750	17,034,800	....	17,304,800	2,958,120	20,262,920
Totals	$2,310,080,947	$6,363,485,350	$8,673,566,297	$6,699,770	$8,666,866,527	$120,866,896	$8,787,733,423

*=Re-Valued District
+=Re-Assessed District

Abstract of Ratables and Exemptions in the County of Burlington, for the Year 1987 (Continued)

TAXING DISTRICT	7	8	9	10		11	12		
				Equalization			Apportionment of Taxes		
				(a)	(b)		Section A County Taxes		
	General Tax Rate to Apply per $100 Valuation	County Equalization Table—Average Ratio of Assessed to True Value of Real Property (R.S. 54:3-17 to R.S. 54:3-19)	True Value of Class II Railroad Property (C. 139, L. 1966)	Amounts Deducted Under R.S. 54:3-17 to R.S. 54:3-19	Amounts Added Under R.S. 54:3-17 to R.S. 54:3-19 and N.J.S.A. 54:11D-7	Net Valuation on Which County Taxes are Apportioned (Cols. 6 + 9 - 10(a) + 10(b))	I Total County Taxes Apportioned (Including Total Net Adjustments)	II Adjustments Resulting From	
								(a) County Equalization Table Appeals (R.S. 54:2-37)	
								Deduct Overpayment	Add Underpayment
1. Bass River Township	$ 2.761	88.51	....	....	$ 6,276,935	$ 48,720,818	$ 292,016.04	....	....
2. Beverly City	3.947	79.25	....	....	10,916,878	49,762,370	298,258.75	....	....
3. Bordentown City	4.399	62.80	$ 2,757	....	38,136,671	98,224,782	588,726.00	....	....
4. Bordentown Township	3.031	88.86	1,992	....	31,945,924	254,998,092	1,528,371.99	....	....
5. Burlington City	2.885	58.07	25,940	....	118,901,291	274,580,692	1,645,743.45	....	....
6. Burlington Township	2.578	88.85	7,111	....	61,596,006	439,615,395	2,634,905.43	....	....
7. Chesterfield Township	2.557	83.91	....	....	4,839,350	85,208,096	510,708.40	....	....
8. Cinnaminson Township	3.139	79.16	....	....	117,072,097	522,093,632	3,129,251.98	....	....
9. Delanco Township	3.667	71.18	7,236	....	33,821,470	102,366,888	613,552.37	....	....
10. Delran Township	3.251	76.78	....	....	89,135,915	361,238,569	2,165,141.34	....	....
11. Eastampton Township	2.674	102.60	....	$ 1,545,648	....	84,557,227	506,807.31	....	....
12. Edgewater Park Township	2.863	95.04	....	....	12,530,679	181,957,459	1,090,591.23	....	....
13. Evesham Township	2.700	73.88	....	....	255,261,292	976,558,379	5,853,159.38	....	....
14. Fieldsboro Boro	3.441	94.61	....	....	2,890,521	14,104,965	84,540.37	....	....
15. Florence Township	2.518	100.72	3,447	....	13,541,844	261,984,554	1,570,246.47	....	....
16. Hainesport Township	3.479	77.48	185	....	26,036,181	109,967,136	659,105.68	....	....
17. Lumberton Township	2,606	95.20	....	....	10,070,811	143,072,983	857,530.89	....	....
18. Mansfield Township	2.491	73.52	....	....	32,017,715	118,191,987	708,402.64	....	....
19. Maple Shade Township	3.066	84.50	2,656	....	69,171,646	424,235,860	2,542,725.72	....	....
20. Medford Township	4.299	51.56	....	....	371,502,734	766,461,672	4,593,911.05	....	....
21. Medford Lakes Boro	2.859	88.18	....	....	17,592,329	147,593,150	884,623.23	....	....
22. Moorestown Township	2.759	84.42	1,790	....	151,849,905	887,782,958	5,321,069.65	....	....
23. Mount Holly Township	2.972	111.75	12,090	17,484,962	....	209,416,646	1,255,172.28	....	....
24. Mount Laurel Township	1.723	123.12	....	233,490,028	....	1,054,978,744	6,323,184.43	....	....
25. New Hanover Township	1.932	110.71	....	1,663,104	....	20,551,832	123,180.70	....	....

Abstract of Ratables and Exemptions in the County of Burlington, for the Year 1987 (Continued)

TAXING DISTRICT	7	8	9	10		11	12		
				Equalization			Apportionment of Taxes		
				(a)	(b)		Section A County Taxes		
	General Tax Rate to Apply per $100 Valuation	County Equalization Table—Average Ratio of Assessed to True Value of Real Property (R.S. 54:3-17 to R.S. 54:3-19)	True Value of Class II Railroad Property (C. 139, L. 1966)	Amounts Deducted Under R.S. 54:3-17 to R.S. 54:3-19	Amounts Added Under R.S. 54:3-17 to R.S. 54:3-19 and N.J.S.A. 54:11D-7	Net Valuation on Which County Taxes are Apportioned (Cols. 6 + 9 - 10(a) + 10(b))	I Total County Taxes Apportioned (Including Total Net Adjustments)	II Adjustments Resulting From (a) County Equalization Table Appeals (R.S. 54:2-37)	
								Deduct Overpayment	Add Underpayment
26. North Hanover Township	2.230	62.88	....	....	34,006,662	89,730,053	537,811.47	....	....
27. Palmyra Boro	2.932	91.98	102	....	15,524,017	171,151,447	1,025,823.67	....	....
28. Pemberton Boro	3.028	84.64	....	....	3,868,169	24,099,411	144,443.69	....	....
29. Pemberton Township	3.664	67.55	....	....	137,834,617	425,265,405	2,548,896.46	....	....
30. Riverside Township	3.335	69.59	....	....	56,895,643	172,077,702	1,031,375.33	....	....
31. Riverton Boro	2.119	117.35	....	13,275,010	....	81,087,722	486,012.28	....	....
32. Shamong Township	2.487	99.83	....	....	749,672	143,776,300	861,746.33	....	....
33. Southampton Township	1.707	108.89	....	23,326,898	....	293,715,382	1,760,430.28	....	....
34. Springfield Township	3.446	58.64	....	....	43,580,115	103,727,613	621,708.10	....	....
35. Tabernacle Township	2.487	86.06	....	....	26,157,771	184,670,068	1,106,849.69	....	....
36. Washington Township	3.133	80.45	....	....	5,983,975	27,866,183	167,020.44	....	....
37. Westampton Township	2.606	102.36	....	211,357	....	164,684,618	987,063.69	....	....
38. Willingboro Township	2.773	109.57	....	58,509,786	....	670,391,386	4,018,098.37	....	....
39. Woodland Township	2.376	108.65	....	2,459,484	....	32,908,031	197,239.57	....	....
40. Wrightstown Boro	2.509	104.33	....	40,139	....	20,222,781	121,208.55	....	....
Totals	....	....	$65,306	$353,908,576	$1,809,708,835	$10,243,598,988	$61,396,655.00	....	....

Abstract of Ratables and Exemptions in the County of Burlington, for the Year 1987 (Continued)

TAXING DISTRICT	12 Apportionment of Taxes								
	Section A County Taxes			Section B		Section C Local Taxes to Be Raised for			
	II Adjustments Resulting From		III	(a)	(b)	I District School Purposes			
	(b) Appeals and Corrected Errors (R.S. 54:4-49; R.S. 54:4-53)		Net County Taxes Apportioned	County Library Taxes	Local Health Service Taxes (R.S. 26:3A2-19)	(a) As Required by District School Budget	(b) Regional Consolidated and Joint School Budgets	(c) As Required by Local Municipal Budget	(d) County Vocational School Budget (C. 30, L. 1977)
	Deduct Overpayment	Add Underpayment							
1. Bass River Township	$ 2,260.70	....	$ 289,755.34	$ 16,307.43	....	$ 379,413.00	P $ 452,364.45	....	....
2. Beverly City	366.52	....	297,892.23	16,656.05	....	829,772.00	....	$ 23,685.00	....
3. Bordentown City	2,383.11	....	586,342.89	32,876.99	....	....	B 1,530,603.71	....	....
4. Bordentown Township	11,136.82	....	1,517,235.17	85,350.87	....	....	B 3,841,420.82	....	....
5. Burlington City	2,191.14	....	1,643,552.31	91,905.40	....	2,683,079.00	....	71,921.00	....
6. Burlington Township	48,161.77	....	2,586,743.66	147,144.46	....	5,536,582.00	....	....	....
7. Chesterfield Township	181.10	....	510,527.30	28,520.16	....	612,295.25	N 578,702.61	....	....
8. Cinnaminson Township	195.78	....	3,129,056.20	174,750.90	....	8,382,910.75	....	....	....
9. Delanco Township	1,749.60	....	611,802.77	34,263.41	....	1,441,706.00	....	....	....
10. Delran Township	2,709.29	....	2,162,432.05	120,910.81	....	4,866,489.00	....	....	....
11. Eastampton Township	4,382.32	....	502,424.99	28,302.30	....	952,957.00	RV 496,786.40	....	....
12. Edgewater Park Township	4,778.75	....	1,085,812.48	60,903.31	....	2,529,941.87	....	....	....
13. Evesham Township	1,510.07	....	5,851,649.31	326,865.61	....	6,965,128.50	L 4,365,382.48	....	....
14. Fieldsboro Boro	....	....	84,540.37	4,721.10	....	236,886.89	....	....	....
15. Florence Township	43,770.95	....	1,526,475.52	87,689.32	....	2,906,054.00	....	....	....
16. Hainesport Township	269.69	....	658,835.99	36,807.30	....	1,114,514.70	RV 628,492.62	....	....
17. Lumberton Township	3,198.74	....	854,332.15	47,888.22	....	1,159,669.00	RV 846,353.12	....	....
18. Mansfield Township	13,099.15	....	695,303.49	39,560.25	....	684,667.00	N 683,875.54	....	....
19. Maple Shade Township	7,027.40	....	2,535,698.32	141,996.75	....	5,757,642.25	....	....	....
20. Medford Township	1,879.10	....	4,592,031.95	256,543.77	....	8,263,933.00	L 3,892,046.88	....	....
21. Medford Lakes Boro	....	....	884,623.23	49,401.17	....	1,261,534.00	L 789,030.85	....	....
22. Moorestown Township	4,555.61	....	5,316,514.04	....	....	11,613,102.00	....	....	....
23. Mount Holly Township	1,704.05	....	1,253,468.23	70,094.22	....	2,018,195.00	RV 1,281,400.39	....	....
24. Mount Laurel Township	114,489.44	....	6,208,694.99	....	....	9,453,720.00	C 4,209,844.72	....	....
25. New Hanover Township	....	....	123,180.70	6,878.94	....	....	NWH 274,517.62	....	....

Abstract of Ratables and Exemptions in the County of Burlington, for the Year 1987 (Continued)

TAXING DISTRICT	12 Apportionment of Taxes								
	Section A County Taxes			Section B		Section C Local Taxes to Be Raised for			
	II Adjustments Resulting From		III	(a)	(b)	I District School Purposes			
	(b) Appeals and Corrected Errors (R.S. 54:4-49; R.S. 54:4-53)		Net County Taxes Apportioned	County Library Taxes	Local Health Service Taxes (R.S. 26:3A2-19)	(a) As Required by District School Budget	(b) Regional Consolidated and Joint School Budgets	(c) As Required by Local Municipal Budget	(d) County Vocational School Budget (C. 30, L. 1977)
	Deduct Overpayment	Add Underpayment							
26. North Hanover Township	124.70	....	537,686.77	30,033.71	....	300,000.00	N 374,705.47	....	....
27. Palmyra Boro	5,044.38	....	1,020,779.29	57,286.41	....	2,369,267.00	....	....	....
28. Pemberton Boro	992.79	....	143,450.90	8,066.36	....	321,470.00	....	....	....
29. Pemberton Township	2,134.44	....	2,546,762.02	142,341.35	....	4,902,936.00	....	....	....
30. Riverside Township	....	....	1,031,375.33	57,596.44	....	2,298,863.18	....	....	....
31. Riverton Boro	421.60	....	485,590.68	27,141.02	....	1,054,360.00	....	....	....
32. Shamong Township	5,560.17	....	856,186.16	48,123.62	....	2,023,598.50	L 628,077.69	....	....
33. Southampton Township	959.73	....	1,759,470.55	98,310.00	....	2,346,677.50	L 1,204,997.23	....	....
34. Springfield Township	3,976.79	....	617,731.31	34,718.86	....	503,803.00	N 739,827.38	....	....
35. Tabernacle Township	4,574.84	....	1,102,274.85	61,811.25	....	1,669,948.09	L 854,688.15	....	....
36. Washington Township	1,560.09	....	165,460.35	9,327.14	....	510,758.00	....	....	....
37. Westampton Township	323.00	....	986,740.69	55,121.88	....	1,629,451.00	RV 873,310.84	....	....
38. Willingboro Township	2,210.22	....	4,015,888.15	....	....	9,845,063.00	....	....	....
39. Woodland Township	215.49	....	197,024.08	11,014.71	....	518,272.00	....	....	....
40. Wrightstown Boro	555.66	....	120,653.19	6,768.51	....	....	NWH 270,122.38	....	....
Totals	$300,655.00	....	$61,096,000.00	$2,554,000.00	....	$107,944,659.48	$28,816,551.35	$95,606.00	....

REGIONAL SCHOOL DISTRICTS

B—Bordentown Regional High School	$ 5,372,024.50
L—Lenape Regional High School	$15,944,068.00
N—Northern Burlington County Regional High School	$ 2,377,111.00
NHW—New Hanover-Wrightstown School District	$ 544,640.00
P—Pinelands Regional High School	$ 452,364.45
RV—Rancocas Valley Regional High School	$ 4,126,343.37

Abstract of Ratables and Exemptions in the County of Burlington, for the Year 1987 (Continued)

TAXING DISTRICT	12 Apportionment of Taxes		13	14 Amount of Miscellaneous Revenues for the Support of the Local Municipal Budgets				15 Deductions Allowed (C. 73, L. 1976)	
	Section C	Section D							
	II Local Municipal Purposes	Total Tax Levy on Which Tax Rate is Computed (Cols. AIII + B(a), (b) + C1a, b, c, d, + CII)	Total Amount of Real Property Exempt from Taxation	(a) Surplus Revenue Appropriated	(b) Miscellaneous Revenues Anticipated	(c) Receipts from Delinquent Taxes and Liens	(d) Total of Miscellaneous Revenues (a + b + c)	(a) Full Estimated Amount of Senior Citizen, Totally Disabled, and Surviving Spouse Deductions Allowed (C. 129, L. 1976)	(b) Veterans Deductions
1. Bass River Township	$ 34,000.00	$ 1,171,840.22	$ 12,010,500	$ 189,600.00	$ 184,000.00	$ 120,000.00	$ 493,600.00	$ 16,000.00	$ 5,300.00
2. Beverly City	364,943.85	1,532,949.13	5,168,100	150,000.00	347,536.62	100,000.00	597,536.62	26,800.00	8,850.00
3. Bordentown City	493,300.00	2,643,123.59	11,826,600	341,700.00	702,000.00	80,000.00	1,123,700.00	31,875.00	10,850.00
4. Bordentown Township	1,316,500.00	6,760,506.86	43,702,000	280,000.00	1,570,000.00	135,000.00	1,985,000.00	41,000.00	31,450.00
5. Burlington City	....	4,490,457.71	44,798,125	939,890.00	7,381,237.00	200,000.00	8,521,127.00	131,848.00	34,300.00
6. Burlington Township	1,474,239.00	9,744,709.12	43,390,900	849,000.00	5,110,243.00	300,000.00	6,259,243.00	43,250.00	40,900.00
7. Chesterfield Township	69,000.00	1,799,045.32	124,405,900	292,700.00	565,818.00	60,000.00	918,518.00	13,750.00	8,950.00
8. Cinnaminson Township	1,024,961.41	12,711,679.26	28,989,000	600,000.00	2,390,919.00	170,000.00	3,160,919.00	65,000.00	72,750.00
9. Delanco Township	425,000.00	2,512,772.18	3,230,300	240,753.00	610,907.00	75,000.00	926,660.00	31,377.00	17,100.00
10. Delran Township	1,695,400.00	8,845,231.86	17,695,800	500,000.00	1,311,900.00	55,700.00	1,867,600.00	65,750.00	50,750.00
11. Eastampton Township	321,781.00	2,302,251.69	8,441,600	388,411.30	629,923.03	52,000.00	1,070,334.33	10,200.00	10,700.00
12. Edgewater Park Township	1,174,000.00	4,850,657.66	9,888,700	240,000.00	717,743.45	93,000.52	1,050,743.97	30,250.00	29,000.00
13. Evesham Township	1,961,928.00	19,470,953.90	53,949,100	2,078,730.00	3,783,266.00	395,000.00	6,256,996.00	65,750.00	71,900.00
14. Fieldsboro Boro	59,674.00	385,822.36	618,500	48,000.00	121,203.00	40,000.00	209,203.00	5,000.00	1,950.00
15. Florence Township	1,733,307.86	6,253,526.70	28,978,300	305,888.33	1,475,415.45	250,792.00	2,032,095.78	128,000.00	40,700.00
16. Hainesport Township	481,000.00	2,919,650.61	4,775,800	216,000.00	505,000.00	180,000.00	901,000.00	35,250.00	14,000.00
17. Lumberton Township	557,620.00	3,465,862.49	11,213,800	685,000.00	1,189,073.00	80,000.00	1,954,073.00	19,000.00	16,350.00
18. Mansfield Township	43,087.00	2,146,493.28	14,206,600	370,000.00	661,743.00	55,000.00	1,086,743.00	23,000.00	13,650.00
19. Maple Shade Township	2,449,500.00	10,884,837.32	23,563,700	500,000.00	1,785,500.00	246,000.00	2,531,500.00	202,750.00	68,200.00
20. Medford Township	1,971,018.00	16,975,573.60	47,836,600	1,527,700.00	2,448,980.00	500,000.00	4,476,680.00	36,500.00	52,550.00
21. Medford Lakes Boro	731,368.60	3,715,957.85	5,009,800	250,000.00	569,771.01	65,000.00	884,771.01	16,000.00	17,000.00
22. Moorestown Township	3,368,260.00	20,297,876.04	62,614,300	855,140.00	3,250,679.00	593,681.00	4,699,500.00	77,250.00	57,150.00
23. Mount Holly Township	2,117,996.00	6,741,153.84	72,944,200	100,000.00	1,412,342.00	190,000.00	1,702,342.00	65,500.00	38,750.00
24. Mount Laurel Township	2,319,000.00	22,191,259.71	39,449,063	1,950,000.00	3,461,000.00	840,000.00	6,431,000.00	61,200.00	74,400.00
25. New Hanover Township	24,500.00	429,077.26	804,743,400	393,344.00	426,028.00	22,533.00	841,905.00	2,500.00	2,450.00

Abstract of Ratables and Exemptions in the County of Burlington, for the Year 1987 (Continued)

TAXING DISTRICT	12 Apportionment of Taxes		13	14 Amount of Miscellaneous Revenues for the Support of the Local Municipal Budgets				15 Deductions Allowed (C. 73, L. 1976)	
	Section C	Section D							
	II Local Municipal Purposes	Total Tax Levy on Which Tax Rate is Computed (Cols. AIII + B(a), (b) + C1a, b, c, d, + CII)	Total Amount of Real Property Exempt from Taxation	(a) Surplus Revenue Appropriated	(b) Miscellaneous Revenues Anticipated	(c) Receipts from Delinquent Taxes and Liens	(d) Total of Miscellaneous Revenues (a + b + c)	(a) Full Estimated Amount of Senior Citizen, Totally Disabled, and Surviving Spouse Deductions Allowed (C. 129, L. 1976)	(b) Veterans Deductions
26. North Hanover Township	....	1,242,425.95	33,465,760	647,000.00	839,421.20	25,000.00	1,511,421.20	8,250.00	9,250.00
27. Palmyra Boro	1,115,241.81	4,562,574.51	21,448,950	195,000.00	763,155.05	145,000.00	1,103,155.05	71,200.00	27,850.00
28. Pemberton Boro	139,595.00	612,582.26	4,094,700	85,000.00	127,405.00	58,000.00	270,405.00	5,500.00	2,650.00
29. Pemberton Township	2,937,120.00	10,529,159.37	109,160,721	1,022,000.00	3,080,712.00	718,000.00	4,820,712.00	87,000.00	110,400.00
30. Riverside Township	453,000.00	3,840,834.95	13,862,000	650,000.00	868,000.00	150,000.00	1,668,000.00	118,500.00	28,900.00
31. Riverton Boro	431,562.95	1,998,654.65	15,970,300	100,000.00	519,502.68	28,000.00	647,502.68	15,430.00	11,500.00
32. Shamong Township	....	3,555,985.97	25,498,250	385,245.23	413,589.77	150,000.00	948,835.00	10,000.00	9,400.00
33. Southampton Township	....	5,409,455.28	7,189,950	1,000,000.00	912,481.00	150,000.00	2,062,481.00	136,550.00	53,700.00
34. Springfield Township	176,221.00	2,072,301.55	4,115,050	305,000.00	465,495.94	105,000.00	875,495.94	12,750.00	9,650.00
35. Tabernacle Township	252,827.00	3,941,549.34	16,869,750	425,000.00	527,423.81	205,000.00	1,157,423.81	15,750.00	17,600.00
36. Washington Township	....	685,545.49	16,917,500	114,425.00	84,000.00	47,000.00	245,425.00	9,000.00	3,100.00
37. Westampton Township	800,631.00	4,345,255.41	35,625,100	420,903.00	807,982.00	95,000.00	1,323,885.00	10,500.00	21,550.00
38. Willingboro Township	6,348,700.00	20,209,651.15	63,861,918	497,760.00	3,980,180.00	447,260.00	4,925,200.00	56,000.00	141,700.00
39. Woodland Township	113,700.00	840,010.79	27,039,090	165,000.00	346,269.60	70,000.00	581,269.60	8,000.00	4,400.00
40. Wrightstown Boro	110,817.95	508,362.03	5,493,945	53,900.00	174,832.58	30,000.00	258,732.58	1,500.00	1,400.00
Totals	$39,090,801.43	$239,597,618.26	$1,924,045,672	$20,358,089.86	$56,702,678.19	$7,321,966.52	$84,382,734.57	$1,810,750.00	$1,243,000.00

Total Amount of Miscellaneous Revenues (including Surplus Revenues Appropriated) for the support of the County Budget ..	$21,393,277.72
Rate per $100 to be applied to Col. 11 for apportionment of County Taxes	0.599366
Rate per $100 to be applied to Col. 11 for apportionment of Library Taxes	0.033471

Net County Taxes apportioned (12.A.III)	$61,096,000.00
*Adjustments (Net Total—12.A.II)	$ 300,655.00
Total County Taxes apportioned (including adjustments—Total 12.A.I)	$61,396,655.00

*Net Overpayments are added to the Net Taxes Apportioned
Net Underpayments are deducted from the Net Taxes Apportioned

(County Percentage level of Taxable Value of Real Property in Effect—100%).

Abstract of Ratables and Exemptions in the County of Camden, for the Year 1987

	1 Taxable Value		2	3	4	5	6
TAXING DISTRICT	(a) Land	(b) Improvements (Includes Partial Exemptions and Abatements)	Total Taxable Value of Land and Improvements (Col. 1 (a)+(b))	Total Taxable Value Partial Exemptions and Abatements (Assessed Value)	Net Total Taxable Value of Land and Improvements (Col. 2-3)	Taxable Value of Machinery, Implements and Equipment of Telephone Telegraph and Messenger System Companies (C. 138, L. 1966)	Net Valuation Taxable (Cols. 4+5)
1. Audubon Borough	$ 62,969,530	$ 158,887,000	$ 221,856,530	$ 112,300	$ 221,744,230	$ 889,096	$ 222,633,326
2. Audubon Park	499,000	3,299,600	3,798,600	....	3,798,600	61,670	3,860,270
3. Barrington Borough	36,752,650	128,967,576	165,720,226	2,339,226	163,381,000	950,670	164,331,670
4. Bellmawr Borough	42,097,400	129,083,950	171,181,350	....	171,181,350	1,000,148	172,181,496
5. Berlin Borough	23,017,920	72,346,255	95,364,175	401,739	94,962,436	3,621,136	98,583,572
6. Berlin Township	18,328,425	48,410,050	66,738,475	492,200	66,246,275	591,793	66,838,068
7. Brooklawn Borough	6,261,000	20,602,800	26,863,800	42,600	26,821,200	370,584	27,191,784
8. Camden City	35,781,443	190,635,872	226,417,315	618,100	225,799,215	21,310,242	247,109,457
9. Cherry Hill Township	331,477,665	1,015,577,435	1,347,055,100	898,175	1,346,156,925	12,131,263	1,358,288,188
10. Chesilhurst Borough	4,333,000	10,675,249	15,008,249	10,875	14,997,374	192,791	15,190,165
11. Clementon Borough	14,496,690	45,331,545	59,828,235	548,100	59,280,135	744,669	60,024,804
12. Collingswood Borough	53,452,150	205,358,750	258,810,900	91,800	258,719,100	6,961,593	265,680,693
13. Gibbsboro R	22,395,600	63,851,600	86,247,200	....	86,247,200	1,079,319	87,326,519
14. Gloucester City	32,784,200	91,083,500	123,867,700	94,800	123,772,900	5,546,580	129,319,480
15. Gloucester Township	129,894,305	417,795,467	547,689,772	16,300	547,673,472	6,707,227	554,380,699
16. Haddon Township	53,486,750	177,378,800	230,865,550	2,484,600	228,380,950	1,152,820	229,533,770
17. Haddonfield Borough	123,738,000	315,911,300	439,649,300	....	439,649,300	11,131,714	450,781,014
18. Haddon Heights Borough	46,604,700	179,452,500	226,057,200	455,000	225,602,200	1,608,840	227,211,040
19. Hi-Nella Borough	2,995,900	11,256,500	14,252,400	67,600	14,184,800	211,872	14,396,672
20. Laurel Springs Borough	8,964,600	34,650,100	43,614,700	302,550	43,312,150	10,238,324	53,550,474
21. Lawnside Borough	7,228,700	32,915,708	40,144,408	134,350	40,010,058	238,246	40,248,304
22. Lindenwold Borough	66,050,700	211,056,500	277,107,200	569,700	276,537,500	3,015,853	279,553,353
23. Magnolia Borough	13,952,843	39,356,707	53,309,550	....	53,309,550	246,929	53,556,479
24. Merchantville Borough	21,932,450	67,976,550	89,909,000	140,400	89,768,600	12,230,511	101,999,111
25. Mt. Ephraim Borough	26,875,700	77,411,300	104,287,000	335,200	103,951,800	1,042,642	104,994,442
26. Oaklyn Borough	10,115,700	37,797,200	47,912,900	....	47,912,900	142,891	48,055,791
27. Pennsauken Township	130,621,500	422,169,000	552,790,500	....	552,790,500	4,333,060	557,123,560
28. Pine Hill Borough	24,266,150	67,115,950	91,382,100	....	91,382,100	890,495	92,272,595
29. Pine Valley	1,727,500	4,678,200	6,405,700	....	6,405,700	48,877	6,454,577
30. Runnemede Borough	22,510,800	73,166,800	95,677,600	....	95,677,600	1,442,984	97,120,584
31. Somerdale Borough	24,130,100	87,297,350	111,427,450	775,900	110,651,550	815,916	111,467,466
32. Stratford Borough	27,844,700	73,585,400	101,430,100	....	101,430,100	1,084,608	102,514,708
33. Tavistock Borough	958,500	1,923,100	2,881,600	....	2,881,600	6,537	2,888,137
34. Voorhees Township R	291,666,450	743,123,250	1,034,789,700	258,600	1,034,531,100	6,955,100	1,041,486,200
35. Waterford Township	41,570,170	104,154,300	145,724,470	681,200	145,043,270	1,843,917	146,887,187
36. Winslow Township	87,942,850	225,481,100	313,423,950	618,300	312,805,650	4,198,125	317,003,775
37. Woodlynne Borough	5,947,400	28,655,500	34,602,900	10,000	34,592,900	107,778	34,700,678
Totals	$1,855,673,141	$5,618,419,764	$7,474,092,905	$12,499,615	$7,461,593,290	$125,146,820	$7,586,740,110

R-Revaluation

Abstract of Ratables and Exemptions in the County of Camden, for the Year 1987 (Continued)

TAXING DISTRICT	7	8	9	10		11	12		
				Equalization			Apportionment of Taxes		
							Section A County Taxes		
	General Tax Rate to Apply per $100 Valuation	County Equalization Table—Average Ratio of Assessed to True Value of Real Property (R.S. 54:3-17 to R.S. 54:3-19)	True Value of Class II Railroad Property (C. 139, L. 1966)	(a) Amounts Deducted Under R.S. 54:3-17 to R.S. 54:3-19	(b) Amounts Added Under R.S. 54:3-17 to R.S. 54:3-19 and N.J.S.A. 54:11D-7	Net Valuation on Which County Taxes are Apportioned (Cols. 6 + 9 - 10(a) + 10(b))	I Total County Taxes Apportioned (Including Total Net Adjustments)	II Adjustments Resulting From (a) County Equalization Table Appeals (R.S. 54:2-37) Deduct Overpayment	Add Underpayment
1. Audubon Borough	$ 3.313	101.98	....	....	$ 195,144	$ 222,828,470	$ 2,597,332.00	....	....
2. Audubon Park	6.180	100.98	....	....	119,090	3,979,360	46,384.00	....	....
3. Barrington Borough	3.612	99.94	$ 4,115	....	6,815,742	171,151,527	1,994,975.00	....	....
4. Bellmawr Borough	5.322	60.92	29,882	....	113,062,848	285,274,228	3,325,211.00	....	....
5. Berlin Borough	4.885	62.19	5,479	....	59,778,625	158,367,676	1,845,964.00	....	....
6. Berlin Township	5.809	54.23	....	....	56,364,062	123,202,130	1,436,068.00	....	....
7. Brooklawn Borough	5.905	56.62	....	....	21,406,424	48,598,208	566,470.00	....	....
8. Camden City	14.942	40.58	2,147,684	....	380,575,272	629,832,413	7,341,448.00	....	....
9. Cherry Hill Township	6.193	49.25	....	....	1,427,539,307	2,785,827,495	32,472,142.00	....	....
10. Chesilhurst Borough	5.932	65.83	....	....	7,929,217	23,119,382	269,484.00	....	....
11. Clementon Borough	5.684	64.27	....	....	34,078,605	94,103,409	1,096,887.00	....	....
12. Collingswood Borough	4.014	81.61	....	....	61,878,809	327,559,502	3,818,097.00	....	....
13. Gibbsboro	2.425	124.92	....	$ 15,139,047	....	72,187,472	841,431.00	....	....
14. Gloucester City	5.133	64.86	10,466	....	79,184,765	208,514,731	2,430,488.00	....	....
15. Gloucester Township	5.876	57.43	....	....	410,641,811	965,022,510	11,248,488.00	....	....
16. Haddon Township	5.109	60.10	1,270	....	155,114,245	384,649,285	4,483,546.00	....	....
17. Haddonfield Borough	3.716	78.98	....	....	120,788,199	571,569,213	6,662,321.00	....	....
18. Haddon Heights Borough	3.307	99.63	5,900	....	2,242,179	229,459,119	2,674,620.00	....	....
19. Hi-Nella Borough	3.595	97.88	....	....	468,078	14,864,750	173,266.00	....	....
20. Laurel Springs Borough	3.581	96.26	....	....	2,003,906	55,554,380	647,553.00	....	....
21. Lawnside Borough	5.505	63.88	....	....	23,866,746	64,115,050	747,337.00	....	....
22. Lindenwold Borough	3.592	100.54	32	713,002	....	278,840,383	3,250,217.00	....	....
23. Magnolia Borough	5.692	60.30	....	....	36,098,976	89,655,455	1,045,041.00	....	....
24. Merchantville Borough	3.688	92.74	2,113	....	7,907,147	109,908,371	1,281,113.00	....	....
25. Mt. Ephraim Borough	3.364	101.97	36	1,038,744	....	103,955,734	1,211,725.00	....	....
26. Oaklyn Borough	6.212	51.32	6,214	....	46,260,079	94,322,084	1,099,436.00	....	....
27. Pennsauken Township	4.980	62.60	83,148	....	367,194,800	924,401,508	10,775,002.00	....	....
28. Pine Hill Borough	5.306	71.09	....	....	37,434,563	129,707,158	1,511,892.00	....	....
29. Pine Valley	2.475	100.00	....	....	43,634	6,498,211	75,744.00	....	....
30. Runnemede Borough	5.976	54.77	....	....	81,234,774	178,355,358	2,078,944.00	....	....
31. Somerdale Borough	3.119	102.57	....	1,567,756	....	109,899,710	1,281,012.00	....	....
32. Stratford Borough	4.969	58.46	....	....	74,144,337	176,659,045	2,059,172.00	....	....
33. Tavistock Borough	1.645	100.00	....	....	145,778	3,033,915	35,364.00	....	....
34. Voorhees Township	2.223	129.22	....	228,157,045	....	813,329,155	9,480,321.00	....	....
35. Waterford Township	5.193	70.30	360	....	62,097,638	208,985,185	2,435,972.00	....	....
36. Winslow Township	4.502	64.62	5,937	....	178,384,309	495,394,021	5,774,408.00	....	....
37. Woodlynne Borough	4.335	102.15	....	520,796	....	34,179,882	398,410.00	....	....
Totals	....	....	$2,302,636	$247,136,390	$3,854,999,129	$11,196,905,485	$130,513,288.00	....	....

Abstract of Ratables and Exemptions in the County of Camden, for the Year 1987 (Continued)

TAXING DISTRICT	12 Apportionment of Taxes									
	Section A County Taxes			Section B		Section C Local Taxes to Be Raised for				
	II Adjustments Resulting From		III	(a)	(b)	I District School Purposes				
	(b) Appeals and Corrected Errors (R.S. 54:4-49; R.S. 54:4-53)		Net County Taxes Apportioned	County Library Taxes	Local Health Service Taxes (R.S. 26:3A2-19)	(a) As Required by District School Budget	(b) Regional Consolidated and Joint School Budgets		(c) As Required by Local Municipal Budget	(d) County Vocational School Budget (C. 30, L. 1977)
	Deduct Overpayment	Add Underpayment								
1. Audubon Borough	$ 28,023	....	$ 2,569,309.00	....	....	$ 3,221,154.75		....	....	....
2. Audubon Park	....	....	46,384.00	$ 1,090.00	....	33,974.02		....	....	....
3. Barrington Borough	6,145	....	1,988,830.00	46,898.00	....	2,359,587.83		....	....	....
4. Bellmawr Borough	....	....	3,325,211.00	78,169.00	....	2,297,537.00	B	$ 1,789,935.86	....	....
5. Berlin Borough	....	....	1,845,964.00	43,395.00	....	1,319,718.08	E	832,061.72	....	....
6. Berlin Township	508	....	1,435,560.00	33,759.00	....	921,370.75	L	842,250.62	....	....
7. Brooklawn Borough	....	....	566,470.00	13,317.00	....	570,474.00		....	....	....
8. Camden City	67,239	....	7,274,209.00	....	....	11,482,498.23		....	....	....
9. Cherry Hill Township	28,436	....	32,443,706.00	....	....	44,921,771.25		....	....	....
10. Chesilhurst Borough	2,383	....	267,101.00	6,335.00	....	238,588.78	L	188,331.34	....	....
11. Clementon Borough	....	....	1,096,887.00	25,786.00	....	628,742.50	L	708,923.73	....	....
12. Collingswood Borough	14,101	....	3,803,996.00	....	....	4,587,384.04		....	....	....
13. Gibbsboro	....	....	841,431.00	19,780.00	....	555,469.30	E	345,302.23	....	....
14. Gloucester City	30,631	....	2,399,857.00	....	....	2,481,236.01		....	....	....
15. Gloucester Township	9,427	....	11,239,061.00	264,429.00	....	9,557,622.50	B	4,694,195.13	....	....
16. Haddon Township	1,596	....	4,481,950.00	105,399.00	....	5,094,014.75		....	....	....
17. Haddonfield Borough	1,463	....	6,660,858.00	....	....	7,886,791.00		....	....	....
18. Haddon Heights Borough	10,023	....	2,664,597.00	....	....	3,153,470.50		....	....	....
19. Hi-Nella Borough	....	....	173,266.00	4,073.00	....	244,691.90		....	....	....
20. Laurel Springs Borough	17,827	....	629,726.00	15,223.00	....	811,733.50		....	....	....
21. Lawnside Borough	....	....	747,337.00	17,568.00	....	1,076,938.18		....	....	....
22. Lindenwold Borough	46,646	....	3,203,571.00	76,406.00	....	2,074,247.50	L	2,198,369.13	....	....
23. Magnolia Borough	17	....	1,045,024.00	24,567.00	....	809,135.00	S	472,587.69	....	....
24. Merchantville Borough	537	....	1,280,576.00	30,116.00	....	1,557,916.00		....	....	....
25. Mt. Ephraim Borough	3,072	....	1,208,656.00	28,485.00	....	1,345,959.43		....	....	....
26. Oaklyn Borough	59	....	1,099,377.00	25,846.00	....	1,213,464.00		....	....	....
27. Pennsauken Township	39,453	....	10,735,549.00	....	....	12,538,224.50		....	....	....
28. Pine Hill Borough	22,672	....	1,489,220.00	35,542.00	....	1,076,567.00	L	969,685.20	....	....
29. Pine Valley	1,676	....	74,068.00	1,781.00	....	....		....	....	....
30. Runnemede Borough	96	....	2,078,848.00	....	....	1,725,437.50	B	1,046,387.02	....	....
31. Somerdale Borough	4,147	....	1,276,865.00	30,114.00	....	807,020.00	S	672,855.57	....	....
32. Stratford Borough	1,685	....	2,057,487.00	....	....	1,373,006.25	S	953,628.74	....	....
33. Tavistock Borough	....	....	35,364.00	831.00	....	....		....	....	....
34. Voorhees Township	90,599	....	9,389,722.00	222,863.00	....	7,947,753.50	E	3,236,198.10	....	....
35. Waterford Township	5,698	....	2,430,274.00	....	....	2,379,784.50	L	1,464,154.49	....	....
36. Winslow Township	4,516	....	5,769,892.00	135,745.00	....	3,417,842.50	L	3,355,848.49	....	....
37. Woodlynne Borough	502	....	397,908.00	9,366.00	....	504,942.50		....	....	....
Totals	$439,177	....	$130,074,111.00	$1,296,883.00	....	$142,216,109.05		$23,770,715.06	....	....

B—Black Horse Regional .... $ 7,530,518.01
E—Eastern 4,413,562.05
L—Lower .... 9,767,816.49 Less Calendar Yr. 40,253.49 9,727,563.00
S—Sterling 2,099,072.00
$23,770,715.06

Abstract of Ratables and Exemptions in the County of Camden, for the Year 1987 (Continued)

TAXING DISTRICT	12 Apportionment of Taxes		13	14 Amount of Miscellaneous Revenues for the Support of the Local Municipal Budgets				15 Deductions Allowed (C. 73, L. 1976)	
	Section C	Section D							
	II Local Municipal Purposes	Total Tax Levy on Which Tax Rate is Computed (Cols. AIII + B(a), (b) + C1a, b, c, d, + CII)	Total Amount of Real Property Exempt from Taxation	(a) Surplus Revenue Appropriated	(b) Miscellaneous Revenues Anticipated	(c) Receipts from Delinquent Taxes and Liens	(d) Total of Miscellaneous Revenues (a + b + c)	(a) Full Estimated Amount of Senior Citizen, Totally Disabled, and Surviving Spouse Deductions Allowed (C. 129, L. 1976)	(b) Veterans Deductions
1. Audubon Borough	$ 1,582,492.48	$ 7,372,956.23	$ 14,750,250	$ 100,000.00	$ 1,353,680.44	$ 127,000.00	$ 1,580,680.44	$ 124,500.00	$ 39,250.00
2. Audubon Park	157,000.00	238,448.02	993,700	40,000.00	99,676.77	....	139,676.77	....	....
3. Barrington Borough	1,536,990.00	5,932,305.83	35,526,500	220,000.00	861,640.00	110,000.00	1,191,640.00	66,750.00	33,500.00
4. Bellmawr Borough	1,666,717.00	9,157,569.86	23,878,800	260,000.00	1,565,605.50	260,000.00	2,085,605.50	144,500.00	58,550.00
5. Berlin Borough	771,578.00	4,812,716.80	17,888,320	167,390.00	920,989.48	130,000.00	1,218,379.48	40,500.00	20,250.00
6. Berlin Township	648,329.00	3,881,269.37	6,782,350	245,000.00	1,313,671.00	228,000.00	1,786,671.00	45,000.00	16,800.00
7. Brooklawn Borough	455,100.00	1,605,361.00	6,083,100	56,000.00	417,400.00	70,000.00	543,400.00	38,500.00	9,600.00
8. Camden City	18,165,015.96	36,921,723.19	242,687,761	2,642,381.00	36,992,990.09	3,293,616.97	42,928,988.06	587,000.00	84,800.00
9. Cherry Hill Township	6,727,000.00	84,092,477.25	306,926,038	4,900,000.00	10,265,000.00	1,250,000.00	16,415,000.00	240,500.00	243,800.00
10. Chesilhurst Borough	200,396.00	900,752.12	2,833,890	70,000.00	335,376.00	130,000.00	535,376.00	13,500.00	3,200.00
11. Clementon Borough	950,000.00	3,410,339.23	7,274,735	270,000.00	447,000.00	219,000.00	936,000.00	48,750.00	14,700.00
12. Collingswood Borough	2,271,500.00	10,662,880.04	33,249,500	740,000.00	1,283,500.00	175,000.00	2,198,500.00	137,000.00	46,750.00
13. Gibbsboro	353,200.00	2,115,182.53	7,639,800	347,500.00	250,600.00	56,000.00	654,100.00	17,500.00	10,450.00
14. Gloucester City	1,755,706.80	6,636,799.81	23,228,300	346,000.00	2,808,725.06	784,823.16	3,939,548.22	179,250.00	44,700.00
15. Gloucester Township	6,805,091.00	32,560,398.63	113,891,472	964,576.00	5,077,606.00	1,800,000.00	7,842,182.00	242,000.00	130,350.00
16. Haddon Township	2,042,850.00	11,724,213.75	33,629,150	623,000.00	1,344,650.00	210,000.00	2,177,650.00	166,250.00	64,250.00
17. Haddonfield Borough	2,199,500.00	16,747,149.00	66,590,300	880,000.00	1,625,000.00	220,000.00	2,725,000.00	67,500.00	48,350.00
18. Haddon Heights Borough	1,693,400.00	7,511,467.50	43,330,800	136,000.00	1,146,597.00	90,000.00	1,372,597.00	81,000.00	37,800.00
19. Hi-Nella Borough	95,300.00	517,330.90	2,230,800	80,000.00	179,000.00	10,000.00	269,000.00	4,000.00	2,450.00
20. Laurel Springs Borough	460,534.00	1,917,256.50	2,682,150	200,000.00	196,466.00	35,000.00	431,466.00	19,500.00	8,850.00
21. Lawnside Borough	373,102.00	2,214,945.18	4,348,300	187,800.00	763,990.00	125,000.00	1,076,790.00	27,000.00	8,300.00
22. Lindenwold Borough	2,482,435.00	10,035,028.63	26,524,300	....	1,897,000.00	450,000.00	2,347,000.00	90,250.00	39,700.00
23. Magnolia Borough	696,000.00	3,047,313.69	6,930,434	300,000.00	470,000.00	75,000.00	845,000.00	49,500.00	18,500.00
24. Merchantville Borough	891,000.00	3,759,608.00	8,942,400	235,000.00	836,600.00	40,000.00	1,111,600.00	29,250.00	11,050.00
25. Mt. Ephraim Borough	947,000.00	3,530,100.43	7,880,800	129,900.00	562,100.00	45,000.00	737,000.00	87,250.00	22,750.00
26. Oaklyn Borough	645,850.00	2,984,537.00	4,736,800	214,400.00	397,500.00	70,000.00	681,900.00	62,250.00	18,900.00
27. Pennsauken Township	4,465,000.00	27,738,773.50	63,337,800	1,600,000.00	9,675,992.08	875,000.00	12,150,992.08	385,500.00	139,150.00
28. Pine Hill Borough	1,323,953.17	4,894,967.37	23,441,000	150,198.61	1,018,240.35	297,183.54	1,465,622.50	53,750.00	21,600.00
29. Pine Valley	83,815.41	159,664.41	....	5,400.00	91,014.59	....	96,414.59	....	....
30. Runnemede Borough	951,780.00	5,802,452.52	13,936,000	145,000.00	1,031,420.00	170,000.00	1,346,420.00	115,000.00	43,850.00
31. Somerdale Borough	687,000.00	3,473,854.57	10,163,900	280,000.00	608,000.00	75,000.00	963,000.00	57,500.00	25,150.00
32. Stratford Borough	706,515.65	5,090,637.64	20,889,200	120,000.00	884,311.72	100,000.00	1,104,311.72	41,500.00	36,400.00
33. Tavistock Borough	11,275.00	47,470.00	312,500	1,883.00	3,617.00	....	5,500.00	....	....
34. Voorhees Township	2,325,000.00	23,121,536.60	106,056,100	1,780,602.00	2,854,604.00	688,000.00	5,323,206.00	47,000.00	37,350.00
35. Waterford Township	1,350,000.00	7,624,212.99	23,387,900	390,000.00	1,318,800.00	270,000.00	1,978,800.00	66,250.00	29,550.00
36. Winslow Township	1,584,784.67	14,264,112.66	90,755,450	1,015,000.00	5,895,267.21	1,000,000.00	7,910,267.21	154,500.00	56,700.00
37. Woodlynne Borough	591,500.00	1,503,716.50	3,688,200	75,000.00	178,200.00	50,000.00	303,200.00	42,000.00	8,000.00
Totals	$70,653,711.14	$368,011,529.25	$1,407,428,800	$19,918,030.61	$96,971,830.29	$13,528,623.67	$130,418,484.57	$3,572,000.00	$1,435,350.00

Total Amount of Miscellaneous Revenues (including Surplus Revenues Appropriated) for the support of the County Budget $46,002,398.00

Rate per $100 to be applied to Col. II for apportionment of County Taxes 1.16561927

Net County Taxes Apportioned (12A III) $130,074,111.00

† Adjustments (Net Total 12A IIb) ± .... $ 439,177.00

Total County Taxes Apportioned (Including Adjustments—Total 12A I) $130,513,288.00

†Net Overpayments are added to the Net Taxes Apportioned and Net Underpayments are deducted

Abstract of Ratables and Exemptions in the County of Cape May, for the Year 1987

TAXING DISTRICT	1 Taxable Value		2	3	4	5	6
	(a) Land	(b) Improvements (Includes Partial Exemptions and Abatements)	Total Taxable Value of Land and Improvements (Col. 1 (a)+(b))	Total Taxable Value Partial Exemptions and Abatements (Assessed Value)	Net Total Taxable Value of Land and Improvements (Col. 2-3)	Taxable Value of Machinery, Implements and Equipment of Telephone Telegraph and Messenger System Companies (C. 138, L. 1966)	Net Valuation Taxable (Cols. 4+5)
1. Avalon Borough	$ 557,750,700	$ 288,964,000	$ 846,714,700	....	$ 846,714,700	$ 3,581,916	$ 850,296,616
2. Cape May City	114,443,800	172,853,100	287,296,900	....	287,296,900	1,321,675	288,618,575
3. Cape May Point Borough (R)	57,051,700	25,373,100	82,424,800	....	82,424,800	67,875	82,492,675
4. Dennis Township	55,474,818	74,742,480	130,217,298	$ 1,000	130,216,298	2,490,478	132,706,776
5. Lower Township	210,579,850	437,389,710	647,969,560	2,500	647,967,060	9,494,132	657,461,192
6. Middle Township	140,001,450	258,069,600	398,071,050	....	398,071,050	8,174,482	406,245,532
7. North Wildwood City	119,824,845	284,704,184	404,529,029	....	404,529,029	1,271,606	405,800,635
8. Ocean City	1,092,843,000	809,166,710	1,902,009,710	....	1,902,009,710	7,357,466	1,909,367,176
9. Sea Isle City	323,326,100	223,717,650	547,043,750	....	547,043,750	2,084,053	549,127,803
10. Stone Harbor Borough	306,552,295	181,782,353	488,334,648	....	488,334,648	860,077	489,194,725
11. Upper Township	149,783,750	216,231,600	366,015,350	....	366,015,350	10,894,727	376,910,077
12. West Cape May Borough	8,990,600	29,775,500	38,766,100	....	38,766,100	482,294	39,248,394
13. West Wildwood Borough	9,163,200	19,520,200	28,683,400	....	28,683,400	60,969	28,744,369
14. Wildwood City	182,281,155	232,390,164	414,671,319	....	414,671,319	7,265,644	421,936,963
15. Wildwood Crest Borough	209,186,600	279,519,400	488,706,000	....	488,706,000	1,088,160	489,794,160
16. Woodbine Borough	6,272,200	22,771,100	29,043,300	....	29,043,300	2,332,575	31,375,875
Totals	$3,543,526,063	$3,556,970,851	$7,100,496,914	$3,500	$7,100,493,414	$58,828,129	$7,159,321,543

(R) Revalued District

Abstract of Ratables and Exemptions in the County of Cape May, for the Year 1987 (Continued)

TAXING DISTRICT	7	8	9	10		11	12		
				Equalization			Apportionment of Taxes		
							Section A County Taxes		
	General Tax Rate to Apply per $100 Valuation	County Equalization Table—Average Ratio of Assessed to True Value of Real Property (R.S. 54:3-17 to R.S. 54:3-19)	True Value of Class II Railroad Property (C. 139, L. 1966)	(a) Amounts Deducted Under R.S. 54:3-17 to R.S. 54:3-19	(b) Amounts Added Under R.S. 54:3-17 to R.S. 54:3-19 and N.J.S.A. 54:11D-7	Net Valuation on Which County Taxes are Apportioned (Cols. 6 + 9 - 10(a) + 10(b))	I Total County Taxes Apportioned (Including Total Net Adjustments)	II Adjustments Resulting From (a) County Equalization Table Appeals (R.S. 54:2-37)	
								Deduct Overpayment	Add Underpayment
1. Avalon Borough	$ 1.047	96.67	....	....	$ 32,386,281	$ 882,682,897	$ 3,767,874.99	....	....
2. Cape May City	2.147	79.07	$ 11,473	....	82,183,809	370,813,857	1,582,879.04	....	....
3. Cape May Point Borough	.800	120.48	....	$ 13,987,320	....	68,505,355	292,426.21	....	....
4. Dennis Township	1.772	91.37	37	....	13,182,571	145,889,384	622,752.48	....	....
5. Lower Township	2.133	97.08	....	....	26,694,400	684,155,592	2,920,429.02	....	....
6. Middle Township	2.048	100.59	4,561	....	2,189,579	408,439,672	1,743,490.93	....	....
7. North Wildwood City	2.500	85.52	....	....	73,716,601	479,517,236	2,046,897.03	....	....
8. Ocean City	1.588	97.59	16,972	....	61,670,411	1,971,054,559	8,413,765.81	....	....
9. Sea Isle City	1.529	96.25	....	....	22,629,387	571,757,190	2,440,638.22	....	....
10. Stone Harbor Borough	1.136	84.83	....	....	89,393,709	578,588,434	2,469,796.50	....	....
11. Upper Township	1.312	91.45	2,345	....	35,247,084	412,159,506	1,759,369.65	....	....
12. West Cape May Borough	2.417	76.86	....	....	11,930,224	51,178,618	218,464.22	....	....
13. West Wildwood Borough	2.462	85.32	....	....	5,060,994	33,805,363	144,303.67	....	....
14. Wildwood City	2.820	98.63	....	....	16,041,301	437,978,264	1,869,581.20	....	....
15. Wildwood Crest Borough	1.719	90.43	....	....	59,857,427	549,651,587	2,346,276.87	....	....
16. Woodbine Borough	2.360	104.80	93	466,085	....	30,909,883	131,943.85	....	....
Totals	....	....	$35,481	$14,453,405	$532,183,778	$7,677,087,397	$32,770,891.69	....	....

Abstract of Ratables and Exemptions in the County of Cape May, for the Year 1987 (Continued)

TAXING DISTRICT	12 Apportionment of Taxes								
	Section A County Taxes			Section B		Section C Local Taxes to Be Raised for			
	II Adjustments Resulting From		III	(a)	(b)	I District School Purposes			
	(b) Appeals and Corrected Errors (R.S. 54:4-49; R.S. 54:4-53)		Net County Taxes Apportioned	County Library Taxes	Local Health Service Taxes (R.S. 26:3A2-19)	(a) As Required by District School Budget	(b) Regional Consolidated and Joint School Budgets	(c) As Required by Local Municipal Budget	(d) County Vocational School Budget (C. 30, L. 1977)
	Deduct Overpayment	Add Underpayment							
1. Avalon Borough	$ 590.73	....	$ 3,767,284.26	$ 220,637.04	....	$ 1,197,758.00	....	....	....
2. Cape May City	99.17	....	1,582,779.87	92,697.46	....	704,968.00	$ 2,077,055.75	....	....
3. Cape May Point Borough	....	....	292,426.21	17,126.34	....	57,994.00	....	....	....
4. Dennis Township	....	$ 2,685.09	625,437.57	36,627.85	....	1,689,869.00	....	....	....
5. Lower Township	14,187.55	....	2,906,241.47	170,201.65	....	3,597,716.40	3,601,130.87	....	....
6. Middle Township	6,878.81	....	1,736,612.12	101,709.00	....	5,033,816.00	....	....	....
7. North Wildwood City	173.71	....	2,046,723.32	119,869.03	....	2,401,493.00	....	....	....
8. Ocean City	10,839.91	....	8,402,925.90	....	....	9,262,307.00	....	$ 122,800.00	....
9. Sea Isle City	2,338.61	....	2,438,299.61	142,803.63	....	1,714,960.00	....	54,626.25	....
10. Stone Harbor Borough	660.19	....	2,469,138.31	144,608.14	....	683,749.00	....	....	....
11. Upper Township	....	6,436.09	1,765,805.74	103,415.16	....	3,074,012.80	....	....	....
12. West Cape May Borough	96.62	....	218,367.60	12,789.11	....	187,057.00	358,587.88	....	....
13. West Wildwood Borough	....	....	144,303.67	8,451.34	....	211,976.50	....	....	....
14. Wildwood City	6,136.70	....	1,863,444.50	109,142.69	....	3,382,592.38	....	25,750.00	....
15. Wildwood Crest Borough	807.21	....	2,345,469.66	137,364.90	....	2,375,431.50	....	....	....
16. Woodbine Borough	756.56	....	131,187.29	7,683.48	....	392,253.75	....	....	....
Totals	$43,565.77	$9,121.18	$32,736,447.10	$1,425,126.82	....	$35,967,954.33	$6,036,774.50	$203,176.25	....

Abstract of Ratables and Exemptions in the County of Cape May, for the Year 1987 (Continued)

TAXING DISTRICT	12 Apportionment of Taxes		13	14 Amount of Miscellaneous Revenues for the Support of the Local Municipal Budgets				15 Deductions Allowed (C. 73, L. 1976)	
	Section C	Section D							
	II Local Municipal Purposes	Total Tax Levy on Which Tax Rate is Computed (Cols. AIII + B(a), (b) + C1a, b, c, d, + CII)	Total Amount of Real Property Exempt from Taxation	(a) Surplus Revenue Appropriated	(b) Miscellaneous Revenues Anticipated	(c) Receipts from Delinquent Taxes and Liens	(d) Total of Miscellaneous Revenues (a + b + c)	(a) Full Estimated Amount of Senior Citizen, Totally Disabled, and Surviving Spouse Deductions Allowed (C. 129, L. 1976)	(b) Veterans Deductions
1. Avalon Borough	$ 3,720,915.08	$ 8,906,594.38	$ 36,842,680	$ 694,900.00	$ 1,749,342.56	$ 220,000.00	$ 2,664,242.56	$ 17,750	$ 11,150
2. Cape May City	1,739,849.13	6,197,350.21	92,666,900	710,000.00	2,440,597.76	285,000.00	3,435,597.76	37,500	18,150
3. Cape May Point Borough	292,165.89	659,712.44	7,870,200	....	85,094.72	18,400.00	103,494.72	9,000	2,200
4. Dennis Township	....	2,351,934.42	15,431,690	1,100,000.00	774,711.00	354,500.00	2,229,211.00	35,750	14,850
5. Lower Township	3,748,670.80	14,023,961.19	44,093,400	511,862.30	2,076,359.83	915,066.36	3,503,288.49	398,750	92,400
6. Middle Township	1,446,234.00	8,318,371.12	78,994,600	938,516.38	3,675,229.00	680,000.00	5,293,745.38	139,000	36,780
7. North Wildwood City	5,575,929.08	10,144,014.43	14,398,170	650,000.00	1,213,901.46	755,000.00	2,618,901.46	78,750	19,400
8. Ocean City	12,526,927.13	30,314,960.03	82,727,400	1,022,000.00	6,336,652.72	600,000.00	7,958,652.72	101,250	50,550
9. Sea Isle City	4,043,951.46	8,394,640.95	37,565,400	600,000.00	1,271,131.43	350,000.00	2,221,131.43	34,250	13,500
10. Stone Harbor Borough	2,260,000.00	5,557,495.45	111,716,900	1,600,000.00	1,397,620.45	130,000.00	3,127,620.45	13,250	6,650
11. Upper Township	....	4,943,233.70	21,182,500	1,880,000.00	4,465,496.46	115,000.00	6,460,496.46	48,000	31,300
12. West Cape May Borough	171,907.00	948,708.59	905,250	103,000.00	122,613.73	75,000.00	300,613.73	12,500	2,850
13. West Wildwood Borough	343,000.00	707,731.51	258,300	25,000.00	206,500.00	40,500.00	272,000.00	10,000	1,750
14. Wildwood City	6,518,424.59	11,899,354.16	51,678,300	523,000.00	3,794,479.19	975,000.00	5,292,479.19	46,250	11,000
15. Wildwood Crest Borough	3,560,570.94	8,418,837.00	28,199,300	375,000.00	1,426,958.51	375,000.00	2,176,958.51	40,750	17,200
16. Woodbine Borough	209,365.39	740,489.91	31,247,800	301,420.07	239,391.68	143,000.00	683,811.75	17,250	3,850
Totals	$46,157,910.49	$122,527,389.49	$655,778,790	$11,034,698.75	$31,276,080.50	$6,031,466.36	$48,342,245.61	$1,040,000	$333,580

Total Amount of Miscellaneous Revenues (Including Surplus Revenues Appropriated) for the support of the County Budget $16,064,661.16

Rate per $100 to be applied to Column 11 for apportionment

c. County Taxes .... .4268662058

County Percentage Level of Taxable Value of Real Property 100%

Net County Taxes Apportioned (12A III) $32,736,447.10

†Adjustments (Net Total 12A IIb)± .... $ +34,444.59

Total County Taxes Apportioned
(Including Adjustments—Total 12A I) $32,770,891.69

†Net Overpayments are added to the Net Taxes Apportioned and Net Underpayments are deducted.

Abstract of Ratables and Exemptions in the County of Cumberland, for the Year 1987

TAXING DISTRICT	1 Taxable Value (a) Land	1 Taxable Value (b) Improvements (Includes Partial Exemptions and Abatements)	2 Total Taxable Value of Land and Improvements (Col. 1 (a)+(b))	3 Total Taxable Value Partial Exemptions and Abatements (Assessed Value)	4 Net Total Taxable Value of Land and Improvements (Col. 2-3)	5 Taxable Value of Machinery, Implements and Equipment of Telephone Telegraph and Messenger System Companies (C. 138, L. 1966)	6 Net Valuation Taxable (Cols. 4+5)
1. Bridgeton City	$ 23,230,400	$ 139,514,750	$ 162,745,150	$ 3,192,040	$ 159,553,110	$ 5,045,806	$ 164,598,916
2. Commercial Township	11,903,427	27,472,620	39,376,047	28,600	39,347,447	1,778,498	41,125,945
3. Deerfield Township	5,415,100	22,183,600	27,598,700	....	27,598,700	849,585	28,448,285
4. Downe Township	7,569,400	12,760,700	20,330,100	....	20,330,100	471,645	20,801,745
5. Fairfield Township	6,232,100	24,767,600	30,999,700	....	30,999,700	571,123	31,570,823
6. Greenwich Township	4,967,000	11,812,900	16,779,900	....	16,779,900	261,319	17,041,219
7. Hopewell Township	13,414,700	54,204,600	67,619,300	....	67,619,300	1,303,132	68,922,432
8. Lawrence Township	8,983,340	15,096,809	24,080,149	....	24,080,149	924,428	25,004,577
9. Maurice River Township	28,435,808	32,389,408	60,825,216	....	60,825,216	1,605,564	62,430,780
10. Millville City	46,280,250	207,439,100	253,719,350	....	253,719,350	4,137,325	257,856,675
11. Shiloh Borough	1,907,805	8,497,100	10,404,905	....	10,404,905	187,018	10,591,923
12. Stow Creek Township	5,027,100	14,826,200	19,853,300	....	19,853,300	520,901	20,374,201
13. Upper Deerfield Township	33,032,900	123,966,900	156,999,800	....	156,999,800	2,086,866	159,086,666
14. Vineland City	276,475,000	839,854,700	1,116,329,700	22,942,800	1,093,386,900	22,431,100	1,115,818,000
Totals	$472,874,330	$1,534,786,987	$2,007,661,317	$26,163,440	$1,981,497,877	$42,174,310	$2,023,672,187

Abstract of Ratables and Exemptions in the County of Cumberland, for the Year 1987 (Continued)

TAXING DISTRICT	7	8	9	10		11	12		
				Equalization			Apportionment of Taxes		
							Section A County Taxes		
				(a)	(b)		I	II Adjustments Resulting From	
								(a) County Equalization Table Appeals (R.S. 54:2-37)	
	General Tax Rate to Apply per $100 Valuation	County Equalization Table—Average Ratio of Assessed to True Value of Real Property (R.S. 54:3-17 to R.S. 54:3-19)	True Value of Class II Railroad Property (C. 139, L. 1966)	Amounts Deducted Under R.S. 54:3-17 to R.S. 54:3-19	Amounts Added Under R.S. 54:3-17 to R.S. 54:3-19 and N.J.S.A. 54:11D-7	Net Valuation on Which County Taxes are Apportioned (Cols. 6 + 9 - 10(a) + 10(b))	Total County Taxes Apportioned (Including Total Net Adjustments)	Deduct Overpayment	Add Underpayment
1. Bridgeton City	$ 4.66	65.11	$ 27,671	....	$ 42,256,321	$ 206,882,908	$ 2,350,599.41	....	....
2. Commercial Township	4.16	70.29	117	....	18,003,697	59,129,759	671,831.12	....	....
3. Deerfield Township	4.44	62.74	....	....	17,358,341	45,806,626	520,453.96	....	....
4. Downe Township	5.47	52.60	164	....	19,567,146	40,369,055	458,672.39	....	....
5. Fairfield Township	5.59	47.79	1,312	....	34,754,474	66,326,609	753,601.59	....	....
6. Greenwich Township	4.82	56.33	....	....	13,764,220	30,805,439	350,010.77	....	....
7. Hopewell Township	3.09	85.85	....	....	12,543,590	81,466,022	925,615.29	....	....
8. Lawrence Township	6.59	44.88	3,164	....	30,559,547	55,567,288	631,354.40	....	....
9. Maurice River Township	4.04	80.15	8,680	....	16,944,079	79,383,539	901,954.16	....	....
10. Millville City	5.73	55.43	83,015	....	219,288,863	477,228,553	5,422,261.16	....	....
11. Shiloh Borough	2.29	127.00	....	$ 2,058,632	....	8,533,291	96,955.08	....	....
12. Stow Creek Township	3.55	71.29	....	....	8,824,883	29,199,084	331,759.40	....	....
13. Upper Deerfield Township	2.47	93.63	3,149	....	15,380,007	174,469,822	1,982,322.59	....	....
14. Vineland City	2.69	108.10	89,735	52,715,362	....	1,063,192,373	12,079,970.21	....	....
Totals	....	....	$217,007	$54,773,994	$449,245,168	$2,418,360,368	$27,477,361.53	....	....

Abstract of Ratables and Exemptions in the County of Cumberland, for the Year 1987 (Continued)

TAXING DISTRICT	12 Apportionment of Taxes								
	Section A County Taxes			Section B		Section C Local Taxes to Be Raised for			
	II Adjustments Resulting From		III	(a)	(b)	I District School Purposes			
	(b) Appeals and Corrected Errors (R.S. 54:4-49; R.S. 54:4-53)		Net County Taxes Apportioned	County Library Taxes	Local Health Service Taxes (R.S. 26:3A2-19)	(a) As Required by District School Budget	(b) Regional Consolidated and Joint School Budgets	(c) As Required by Local Municipal Budget	(d) County Vocational School Budget (C. 30, L. 1977)
	Deduct Overpayment	Add Underpayment							
1. Bridgeton City	$ 39,622.35	....	$ 2,310,977.06	....	$ 123,499.43	$ 2,994,593.03	....	....	....
2. Commercial Township	7,116.70	....	664,714.42	....	35,297.70	782,859.00	....	....	....
3. Deerfield Township	2.128.06	....	518,325.90	....	27,344.42	460,473.00	$231,891.55	....	....
4. Downe Township	89.76	....	458,582.63	....	24,098.44	533,913.65	....	....	....
5. Fairfield Township	781.16	....	752,820.43	....	39,593.89	458,219.00	331,045.85	....	....
6. Greenwich Township	....	....	350,010.77	....	18,389.41	230,474.20	178,671.63	....	....
7. Hopewell Township	702.81	....	924,912.48	....	48,631.41	669,345.00	480,882.41	....	....
8. Lawrence Township	23.87	....	631,330.53	....	33,171.07	724,986.50	....	....	....
9. Maurice River Township	2,983.73	....	898,970.43	....	47,388.27	1,180,432.00	....	....	....
10. Millville City	3,829.53	....	5,418,431.63	....	284,883.16	4,645,898.97	....	$ 200,937.00	....
11. Shiloh Borough	197.20	....	96,757.88	....	5,093.98	74,570.00	40,272.61	....	....
12. Stow Creek Township	....	....	331,759.40	....	17,430.49	227,402.00	145,169.23	....	....
13. Upper Deerfield Township	38,035.24	....	1,944,287.35	....	104,150.33	1,023,177.68	842,747.94	....	....
14. Vineland City	35,567.35	....	12,044,402.86	....	....	12,371,393.00	....	230,507.53	....
Totals	$131,077.76	....	$27,346,283.77	....	$808,972.00	$26,377,737.03	$2,250,681.22	$431,444.53	....

Abstract of Ratables and Exemptions in the County of Cumberland, for the Year 1987 (Continued)

TAXING DISTRICT	12 Apportionment of Taxes		13	14 Amount of Miscellaneous Revenues for the Support of the Local Municipal Budgets				15 Deductions Allowed (C. 73, L. 1976)	
	Section C	Section D							
	II Local Municipal Purposes	Total Tax Levy on Which Tax Rate is Computed (Cols. AIII + B(a), (b) + C1a, b, c, d, + CII)	Total Amount of Real Property Exempt from Taxation	(a) Surplus Revenue Appropriated	(b) Miscellaneous Revenues Anticipated	(c) Receipts from Delinquent Taxes and Liens	(d) Total of Miscellaneous Revenues (a + b + c)	(a) Full Estimated Amount of Senior Citizen, Totally Disabled, and Surviving Spouse Deductions Allowed (C. 129, L. 1976)	(b) Veterans Deductions
1. Bridgeton City	$ 2,240,000.00	$ 7,669,069.52	$ 51,730,900	$ 650,000.00	$ 5,143,451.00	$ 803,000.00	$ 6,596,451.00	$ 159,750.00	$ 39,750.00
2. Commercial Township	224,468.19	1,707,339.31	5,756,050	210,000.00	528,679.00	142,000.00	880,679.00	96,500.00	15,700.00
3. Deerfield Township	25,000.00	1,263,034.87	5,751,900	280,000.00	242,000.00	200,000.00	722,000.00	28,000.00	5,450.00
4. Downe Township	121,258.44	1,137,853.16	6,018,200	163,835.00	302,544.00	86,165.00	552,544.00	35,000.00	7,500.00
5. Fairfield Township	182,554.56	1,764,233.73	3,104,700	292,968.68	607,062.56	240,000.00	1,140,031.24	46,250.00	10,950.00
6. Greenwich Township	43,072.30	820,618.31	1,291,600	73,005.97	81,219.24	66,000.00	220,225.21	11,250.00	2,600.00
7. Hopewell Township	....	2,123,771.30	17,961,100	320,000.00	270,000.00	200,000.00	790,000.00	39,250.00	12,900.00
8. Lawrence Township	258,000.00	1,647,488.10	3,148,750	63,000.00	248,000.00	296,000.00	607,000.00	32,250.00	6,350.00
9. Maurice River Township	393,000.00	2,519,790.70	60,890,745	349,503.20	628,281.69	270,000.00	1,247,784.89	50,750.00	10,950.00
10. Millville City	4,217,364.23	14,767,814.99	57,079,450	207,000.00	4,606,898.77	626,000.00	5,439,898.77	221,250.00	75,350.00
11. Shiloh Borough	25,048.11	241,742.58	875,100	7,700.00	30,463.02	15,625.00	53,788.02	7,500.00	1,850.00
12. Stow Creek Township	....	721,761.12	1,160,300	193,205.00	99,445.00	70,000.00	362,650.00	11,000.00	3,600.00
13. Upper Deerfield Township	....	3,914,363.30	22,371,500	786,193.16	1,613,060.90	160,000.00	2,559,254.06	64,000.00	20,600.00
14. Vineland City	5,352,187.26	29,998,490.65	207,676,400	1,500,000.00	11,275,906.94	1,125,000.00	13,900,906.94	478,000.00	115,100.00
Totals	$13,082,253.09	$70,297,371.64	$444,816,695	$5,096,411.01	$25,677,012.12	$4,299,790.00	$35,073,213.13	$1,280,750.00	$328,650.00

Total Amount of Miscellaneous Revenues (Including Surplus Revenues Appropriated) for the support of the County Budget	$15,651,589.59
Rate per $100 to be applied to Column 11 for apportionment of County Taxes	1.136197975
Net County Taxes Apportioned (12A III)	$27,346,283.77
‡Adjustments (Net Total 12A IIb)±	$ 131,077.76
Total County Taxes Apportioned (Including Adjustments—Total 12A I)	$27,477,361.53

‡Net Overpayments are added to the Net Taxes Apportioned and Net Underpayments are deducted.

Total amount to be raised by Taxation for County Board of Health purposes	$ 808,972.00
Rate per $100 to be applied to Col. 11 for apportionment of Local Health Service Taxes	.0596953295

Abstract of Ratables and Exemptions in the County of Essex, for the Year 1987

TAXING DISTRICT	1		2	3	4	5	6
	Taxable Value						
	(a) Land	(b) Improvements (Includes Partial Exemptions and Abatements)	Total Taxable Value of Land and Improvements (Col. 1 (a)+(b))	Total Taxable Value Partial Exemptions and Abatements (Assessed Value)	Net Total Taxable Value of Land and Improvements (Col. 2-3)	Taxable Value of Machinery, Implements and Equipment of Telephone Telegraph and Messenger System Companies (C. 138, L. 1966)	Net Valuation Taxable (Cols. 4+5)
1. Belleville, Twp. of	$ 147,629,200	$ 318,087,900	$ 465,717,100	....	$ 465,717,100	$ 3,952,100	$ 469,669,200
2. Bloomfield, Twp. of	150,449,500	283,699,000	434,148,500	....	434,148,500	3,225,700	437,374,200
3. Caldwell, Twp. of	37,426,300	67,450,600	104,876,900	....	104,876,900	2,698,900	107,575,800
4. Cedar Grove, Twp. of	94,669,700	176,831,100	271,500,800	....	271,500,800	845,800	272,346,600
5. East Orange, City of	100,229,100	259,845,700	360,074,800	$ 1,143,000	358,931,800	13,775,600	372,707,400
6. Essex Fells, Twp. of	24,675,700	44,233,600	68,909,300	....	68,909,300	175,700	69,085,000
7. Fairfield, Twp. of	374,765,500	706,845,100	1,081,610,600	....	1,081,610,600	14,164,400	1,095,775,000
8. Glen Ridge, Twp. of	62,662,200	178,612,500	241,274,700	....	241,274,700	1,070,400	242,345,100
9. Irvington, Twp. of	82,793,600	216,738,200	299,531,800	....	299,531,800	8,461,800	307,993,600
10. Livingston, Twp. of	289,192,700	560,818,000	850,010,700	131,400	849,879,300	7,116,000	856,995,300
11. Maplewood, Twp. of	200,081,600	343,564,200	543,645,800	....	543,645,800	2,365,900	546,011,700
12. Millburn, Twp. of	558,157,200	1,025,169,000	1,583,326,200	....	1,583,326,200	11,833,500	1,595,159,700
13. Montclair, Twp. of	116,969,900	350,912,300	467,882,200	10,100	467,872,100	4,517,600	472,389,700
14. Newark, City of	244,322,800	718,291,700	962,614,500	5,593,500	957,021,000	73,814,300	1,030,835,300
15. North Caldwell, Twp. of	102,238,100	168,581,300	270,819,400	....	270,819,400	509,500	271,328,900
16. Nutley, Twp. of	139,680,000	351,458,800	491,138,800	....	491,138,800	5,067,300	496,206,100
17. Orange, Twp. of	27,902,900	88,445,600	116,348,500	....	116,348,500	968,400	117,316,900
18. Roseland, Borough of	49,818,700	184,273,700	234,092,400	....	234,092,400	1,052,000	235,144,400
19. South Orange Village, Twp. of	84,658,600	163,459,700	248,118,300	730,900	247,387,400	4,676,900	252,064,300
20. Verona, Twp. of	167,330,900	348,244,900	515,575,800	....	515,575,800	1,682,400	517,258,200
21. West Caldwell, Twp. of	95,940,000	201,951,100	297,891,100	....	297,891,100	862,800	298,753,900
22. West Orange, Twp. of	422,255,400	926,239,600	1,348,495,000	234,400	1,348,260,600	11,681,700	1,359,942,300
Totals	$3,573,849,600	$7,683,753,600	$11,257,603,200	$7,843,300	$11,249,759,900	$174,518,700	$11,424,278,600

Abstract of Ratables and Exemptions in the County of Essex, for the Year 1987 (Continued)

TAXING DISTRICT	7	8	9	10 Equalization		11	12 Apportionment of Taxes		
							Section A County Taxes		
	General Tax Rate to Apply per $100 Valuation	County Equalization Table—Average Ratio of Assessed to True Value of Real Property (R.S. 54:3-17 to R.S. 54:3-19)	True Value of Class II Railroad Property (C. 139, L. 1966)	(a) Amounts Deducted Under R.S. 54:3-17 to R.S. 54:3-19	(b) Amounts Added Under R.S. 54:3-17 to R.S. 54:3-19 and N.J.S.A. 54:11D-7	Net Valuation on Which County Taxes are Apportioned (Cols. 6 + 9 - 10(a) + 10(b))	I Total County Taxes Apportioned (Including Total Net Adjustments)	II Adjustments Resulting From (a) County Equalization Table Appeals (R.S. 54:2-37)	
								Deduct Overpayment	Add Underpayment
1. Belleville, Twp. of	$ 6.87	46.82	....	....	$ 553,544,345	$ 1,023,213,545	$ 9,869,800.95	N	N
2. Bloomfield, Twp. of	10.83	28.91	....	....	1,095,996,425	1,533,370,625	14,790,717.30		
3. Caldwell, Twp. of	7.91	35.69	....	....	192,725,870	300,301,670	2,896,675.49		
4. Cedar Grove, Twp. of	5.55	42.71	....	....	370,823,071	643,169,671	6,203,940.93		
5. East Orange, City of	10.75	55.35	....	....	312,266,455	684,973,855	6,607,179.30		
6. Essex Fells, Twp. of	6.14	31.90	....	....	147,375,740	216,460,740	2,087,955.48	O	O
7. Fairfield, Twp. of	1.78	119.56	....	$ 155,837,343	....	939,937,657	9,066,530.90		
8. Glen Ridge, Twp. of	4.97	65.41	....	....	128,707,339	371,052,439	3,579,129.30		
9. Irvington, Twp. of	10.82	41.51	....	....	436,738,298	744,731,898	7,183,596.52		
10. Livingston, Twp. of	5.48	38.92	....	....	1,351,015,433	2,208,010,733	21,298,218.48		
11. Maplewood, Twp. of	5.40	60.90	....	....	357,000,832	903,012,532	8,719,355.38	N	N
12. Millburn, Twp. of	2.69	76.21	....	....	513,340,770	2,108,500,470	20,338,353.86		
13. Montclair, Twp. of	11.50	26.03	....	....	1,340,759,075	1,813,148,775	17,489,425.27		
14. Newark, City of	13.26	34.21	....	....	2,222,745,143	3,253,580,443	31,383,664.07		
15. North Caldwell, Twp. of	3.47	66.54	....	....	137,150,189	408,479,089	3,940,142.47		
16. Nutley, Twp. of	6.89	42.70	....	....	676,576,609	1,172,782,709	11,312,527.60	E	E
17. Orange, Twp. of	13.68	35.00	....	....	230,187,098	347,503,998	3,351,983.73		
18. Roseland, Borough of	4.72	46.77	....	....	273,307,153	508,451,553	4,904,465.40		
19. South Orange Village, Twp. of	9.59	37.23	....	....	421,156,195	673,220,495	6,493,807.74		
20. Verona, Twp. of	3.76	70.73	....	....	218,825,974	736,084,174	7,100,183.58		
21. West Caldwell, Twp. of	6.25	42.67	....	....	408,283,488	707,037,388	6,820,001.60		
22. West Orange, Twp. of	3.81	80.93	....	....	336,985,374	1,696,927,674	16,368,369.86		
Totals	....	....	....	$155,837,343	$11,725,510,876	$22,993,952,133	$221,797,027.23		

Abstract of Ratables and Exemptions in the County of Essex, for the Year 1987 (Continued)

TAXING DISTRICT	12 Apportionment of Taxes								
	Section A County Taxes			Section B		Section C Local Taxes to Be Raised for			
	II Adjustments Resulting From		III Net County Taxes Apportioned	(a) County Library Taxes	(b) Local Health Service Taxes (R.S. 26:3A2-19)	I District School Purposes			
	(b) Appeals and Corrected Errors (R.S. 54:4-49; R.S. 54:4-53)					(a) As Required by District School Budget	(b) Regional Consolidated and Joint School Budgets	(c) As Required by Local Municipal Budget	(d) County Vocational School Budget (C. 30, L. 1977)
	Deduct Overpayment	Add Underpayment							
1. Belleville, Twp. of	$ 36,499.55	....	$ 9,833,301.40			$11,464,046.00	....	....	
2. Bloomfield, Twp. of	89,065.47	....	14,701,651.83			18,774,075.00	....	$ 95,011.50	
3. Caldwell, Twp. of	60.72	....	2,896,614.77	N	N	....	C$ 3,566,808.09	....	N
4. Cedar Grove, Twp. of	30,048.53	....	6,173,892.40			7,054,207.00	....	....	
5. East Orange, City of	260,418.35	....	6,346,760.95			12,151,322.00	....	431,551.00	
6. Essex Fells, Twp. of	....	....	2,087,955.48			826,548.00	R 649,569.64	....	
7. Fairfield, Twp. of	6,726.48	....	9,059,804.42			3,223,098.00	R 4,363,916.98	....	
8. Glen Ridge, Twp. of	4,103.92	....	3,575,025.38	O	O	5,588,239.50	....	....	O
9. Irvington, Twp. of	107,311.93	....	7,076,286.59			9,727,345.00	....	....	
10. Livingston, Twp. of	12,634.18	....	21,285,584.30			22,819,090.00	....	....	
11. Maplewood, Twp. of	822.00	....	8,709,533.38			....	J 13,747,125.75	....	
12. Millburn, Twp. of	6,918.59	....	20,331,435.29			13,917,722.82	....	....	
13. Montclair, Twp. of	36,831.49	....	17,452,593.78	N	N	22,690,841.00	....	1,089,510.21	N
14. Newark, City of	1,355,877.89	....	30,027,786.18			60,119,960.50	....	902,223.00	
15. North Caldwell, Twp. of	....	....	3,940,142.47			2,373,500.00	R 1,647,439.62	....	
16. Nutley, Twp. of	17,023.34	....	11,295,504.26			14,062,874.63	....	....	
17. Orange, Twp. of	46,503.35	....	3,305,480.38			4,825,822.00	....	74,942.00	
18. Roseland, Borough of	1,135.85	....	4,903,329.55	E	E	1,659,679.00	R 2,429,894.88	....	E
19. South Orange Village, Twp. of	12,015.28	....	6,481,792.46			....	J 10,231,448.25	....	
20. Verona, Twp. of	48,349.54	....	7,051,834.04			8,201,223.00	....	....	
21. West Caldwell, Twp. of	962.80	....	6,819,038.80			....	C 8.485.021.91	....	
22. West Orange, Twp. of	221,923.46	....	16,146,446.40			23,100,045.50	....	....	
Totals	$2,295,232.72	....	$219,501,794.51			$242,579,638.95	$45,121,225.12	$2,593,237.71	

R—REGIONAL: FAIRFIELD, ESSEX FELLS, NORTH CALDWELL, ROSELAND
J—JOINT: MAPLEWOOD, SOUTH ORANGE
C—CONSOLIDATED: CALDWELL, WEST CALDWELL

Abstract of Ratables and Exemptions in the County of Essex, for the Year 1987 (Continued)

TAXING DISTRICT	12 Apportionment of Taxes		13	14 Amount of Miscellaneous Revenues for the Support of the Local Municipal Budgets				15 Deductions Allowed (C. 73, L. 1976)	
	Section C	Section D							
	II Local Municipal Purposes	Total Tax Levy on Which Tax Rate is Computed (Cols. AIII + B(a), (b) + C1a, b, c, d, + CII)	Total Amount of Real Property Exempt from Taxation	(a) Surplus Revenue Appropriated	(b) Miscellaneous Revenues Anticipated	(c) Receipts from Delinquent Taxes and Liens	(d) Total of Miscellaneous Revenues (a + b + c)	(a) Full Estimated Amount of Senior Citizen, Totally Disabled, and Surviving Spouse Deductions Allowed (C. 129, L. 1976)	(b) Veterans Deductions
1. Belleville, Twp. of	$ 10,950,546.67	$ 32,247,894.07	$ 67,679,800	$ 459,000.00	$ 5,919,522.07	$ 1,223,000.00	$ 7,601,522.07	$ 298,750	$ 86,350
2. Bloomfield, Twp. of	13,776,628.19	47,347,366.52	72,504,000	1,100,000.00	7.401,188.36	525,000.00	9.026,188.36	350,500	125,050
3. Caldwell, Twp. of	2,043,146.00	8,506,568.86	52,185,400	260,000.00	1,402,350.56	120,866.00	1,783,216.56	28,750	17,050
4. Cedar Grove, Twp. of	1,677,141.11	15,105,240.51	79,095,200	967,276.00	1,904,028.80	190,000.00	3,061,304.80	56,250	47,600
5. East Orange, City of	21,108,199.37	40,037,633.32	190,112,700	....	36,859,985.55	4,640,429.21	41,500,414.76	203,500	51,900
6. Essex Fells, Twp. of	673,831.63	4,237,904.75	10,649,500	396,000.00	611,935.45	43,640.92	1,051,576.37	1,250	6,300
7. Fairfield, Twp. of	2,815,632.47	19,462,451.87	58,086,000	570,600.00	2,389,501.48	617,000.00	3,577,101.48	38,000	28,300
8. Glen Ridge, Twp. of	2,862,250.00	12,025,514.88	61,304,500	300,000.00	969,856.00	100,000.00	1,369,856.00	17,750	21,600
9. Irvington, Twp. of	16,515,992.15	33,319,623.74	72,640,600	276,000.00	12,317,863.27	1,475,000.00	14,068,863.27	189,750	44,500
10. Livingston, Twp. of	2,820,249.52	46,924,923.82	124,573,500	1,800,000.00	6,045,282.26	596,000.00	8,441,282.26	78,500	105,800
11. Maplewood, Twp. of	6,975,534.98	29,432,194.11	80,371,600	700,000.00	3,229,804.94	385,000.00	4,314,804.94	132,000	71,400
12. Millburn, Twp. of	8,576,299.00	42,825,457.11	151,927,900	1,950,000.00	5,493,247.92	500,000.00	7,943,247.92	35,500	59,300
13. Montclair, Twp. of	13,074,184.24	54,307,129.23	93,396,400	1,938,000.00	8,558,332.65	1,319,871.00	11,816,203.65	126,750	73,350
14. Newark, City of	45,535,858.58	136,585,828.26	1,869,128,300	29,000,000.00	203,569,198.74	13,750,000.00	246,319,198.74	727,000	129,450
15. North Caldwell, Twp. of	1,436,322.12	9,397,404.21	57,928,600	556,000.00	1,136,809.88	147,915.46	1,840,725.34	6,250	19,400
16. Nutley, Twp. of	8,824,274.83	34,182,653.72	41,633,400	1,200,000.00	4,243,668.08	321,000.00	5,764,668.08	223,500	101,500
17. Orange, Twp. of	7,840,742.99	16,046,987.37	76,952,000	900,000.00	12,806,897.87	1,175,000.00	14,881,897.87	95,000	20,500
18. Roseland, Borough of	2,085,659.78	11,078,563.21	16,890,500	300,000.00	1,385,580.37	90,000.00	1,775,580.37	15,570	17,250
19. South Orange Village, Twp. of	7,445,904.34	24,159,145.05	65,801,200	1,000,000.00	2,734,605.42	350,000.00	4,084,605.42	30,500	35,850
20. Verona, Twp. of	4,177,268.61	19,430,325.65	61,471,800	623,000.00	1,693,764.56	200,000.00	2,516,764.56	68,750	51,200
21. West Caldwell, Twp. of	3,367,053.63	18,671,114.34	26,885,000	734,000.00	2,270,508.15	326,000.00	3,330,508.15	34,750	39,150
22. West Orange, Twp. of	12,482,670.45	51,729,162.35	174,662,500	2,850,000.00	7,643,583.01	600,000.00	11,093,583.01	158,000	117,000
Totals	$197,265,390.66	$707,061,286.95	$3,505,880,400	$47,879,876.00	$330,587,515.39	$28,695,722.59	$407,163,113.98	$2,916,750	$1,269,800

Total Amount of Miscellaneous Revenues (including Surplus Revenues Appropriated) for the support of the County Budget	$122,919,171.44
Rate per $100 to be applied to Col. 11 for apportionment of County Taxes	.9645885395
Net County Taxes Apportioned (12A III)	$219,501,794.51
‡Adjustments (Net Total 12A IIb)±	$ 2,295,232.72
Total County Taxes Apportioned (including Adjustments—Total 12A I)	$221,797,027.33

‡Net Overpayments are added to the Net Taxes Apportioned and Net Underpayments are deducted.

Abstract of Ratables and Exemptions in the County of Gloucester, for the Year 1987

	1		2	3	4	5	6
	Taxable Value						
TAXING DISTRICT	(a) Land	(b) Improvements (Includes Partial Exemptions and Abatements)	Total Taxable Value of Land and Improvements (Col. 1 (a)+(b))	Total Taxable Value Partial Exemptions and Abatements (Assessed Value)	Net Total Taxable Value of Land and Improvements (Col. 2-3)	Taxable Value of Machinery, Implements and Equipment of Telephone Telegraph and Messenger System Companies (C. 138, L. 1966)	Net Valuation Taxable (Cols. 4+5)
1. Clayton Borough	$ 26,247,000	$ 75,389,125	$ 102,086,125	$ 114,125	$ 101,972,000	$ 2,037,823	$ 104,009,823
2. Deptford Township	147,582,500	316,817,200	464,399,700	....	464,399,700	4,127,384	468,527,084
3. East Greenwich Township	26,705,700	88,501,500	115,207,200	....	115,207,200	1,347,225	116,554,425
4. Elk Township	16,441,400	50,129,100	66,570,500	....	66,570,500	1,312,919	67,883,419
5. Franklin Township R	91,358,300	219,433,300	310,791,600	....	310,791,600	5,276,621	316,068,221
6. Glassboro Borough	41,952,100	138,426,400	180,378,500	929,900	179,448,600	8,887,480	188,336,080
7. Greenwich Township	52,998,500	276,180,600	329,179,100	....	329,179,100	928,657	330,107,757
8. Harrison Township	24,904,500	68,947,700	93,852,200	13,000	93,839,200	2,563,043	96,402,243
9. Logan Township	27,117,700	79,392,000	106,509,700	....	106,509,700	1,099,901	107,609,601
10. Mantua Township	63,584,900	150,638,800	214,223,700	155,000	214,068,700	3,814,808	217,883,508
11. Monroe Township	115,880,600	305,049,500	420,930,100	....	420,930,100	11,773,448	432,703,548
12. National Park Borough	9,405,200	38,636,300	48,041,500	....	48,041,500	247,613	48,289,113
13. Newfield Borough	4,830,800	22,990,700	27,821,500	....	27,821,500	285,185	28,106,685
14. Paulsboro Borough	17,243,900	78,314,200	95,558,100	....	95,558,100	2,140,464	97,698,564
15. Pitman Borough	30,690,200	135,820,100	166,510,300	141,600	166,368,700	1,127,452	167,496,152
16. South Harrison Township	12,264,100	30,924,500	43,188,600	....	43,188,600	821,388	44,009,988
17. Swedesboro Borough	3,547,300	21,756,200	25,303,500	....	25,303,500	1,583,889	26,887,389
18. Washington Township	122,743,100	416,769,000	539,512,100	2,500	539,509,600	4,708,556	544,218,156
19. Wenonah Borough	15,245,550	40,352,850	55,598,400	....	55,598,400	395,000	55,993,400
20. West Deptford Township	131,608,000	426,309,700	557,917,700	14,393,300	543,524,400	3,164,293	546,688,693
21. Westville Borough R′	24,290,900	76,508,600	100,799,500	1,600	100,797,900	999,323	101,797,223
22. Woodbury City	59,715,800	142,997,800	202,713,600	480,600	202,233,000	9,539,173	211,772,173
23. Woodbury Heights Borough	17,618,800	43,847,300	61,466,100	....	61,466,100	812,485	62,278,585
24. Woolwich Township	12,760,000	20,545,500	33,305,500	....	33,305,500	1,206,985	34,512,485
Totals	$1,096,736,850	$3,265,127,975	$4,361,864,825	$16,231,625	$4,345,633,200	$70,201,115	$4,415,834,315

R–Revalued District

Abstract of Ratables and Exemptions in the County of Gloucester, for the Year 1987 (Continued)

TAXING DISTRICT	7	8	9	10 Equalization		11	12 Apportionment of Taxes — Section A County Taxes		
				(a)	(b)		I	II Adjustments Resulting From (a) County Equalization Table Appeals (R.S. 54:2-37)	
	General Tax Rate to Apply per $100 Valuation	County Equalization Table— Average Ratio of Assessed to True Value of Real Property (R.S. 54:3-17 to R.S. 54:3-19)	True Value of Class II Railroad Property (C. 139, L. 1966)	Amounts Deducted Under R.S. 54:3-17 to R.S. 54:3-19	Amounts Added Under R.S. 54:3-17 to R.S. 54:3-19 and N.J.S.A. 54:11D-7	Net Valuation on Which County Taxes are Apportioned (Cols. 6 + 9 - 10(a) + 10(b))	Total County Taxes Apportioned (Including Total Net Adjustments)	Deduct Overpayment	Add Underpayment
1. Clayton Borough	$ 2.99	102.85	$ 814	$ 1,188,532	....	$ 102,822,105	$ 769,541.31	....	....
2. Deptford Township	3.43	85.84	165	....	$ 82,469,760	550,997,009	4,123,772.41	....	....
3. East Greenwich Township	2.44	92.81	206	....	10,455,197	127,009,828	950,567.09	....	....
4. Elk Township	2.71	100.11	....	....	711,641	68,595,060	513,379.22	....	....
5. Franklin Township	2.24	114.09	....	36,045,637	....	280,022,584	2,095,745.32	....	....
6. Glassboro Borough	4.11	76.22	26,850	....	63,651,762	252,014,692	1,886,128.63	....	....
7. Greenwich Township	2.28	82.75	29,994	....	90,809,692	420,947,443	3,150,455.30	....	....
8. Harrison Township	2.61	99.86	....	....	1,596,342	97,998,585	733,441.12	....	....
9. Logan Township	3.59	69.99	....	....	46,661,376	156,270,977	1,169,563.41	....	....
10. Mantua Township	2.87	103.24	441	4,663,449	....	213,220,500	1,595,785.10	....	....
11. Monroe Township	2.71	98.34	....	....	11,980,336	444,683,884	3,328,103.60	....	....
12. National Park Borough	3.10	98.26	....	....	1,080,511	49,369,624	369,492.19	....	....
13. Newfield Borough	3.58	77.09	218	....	8,986,127	37,093,030	277,611.69	....	....
14. Paulsboro Borough	4.43	70.03	1,008	....	44,955,457	142,655,029	1,067,658.92	....	....
15. Pitman Borough	3.30	85.05	362	....	33,547,910	201,044,424	1,504,656.89	....	....
16. South Harrison Township	2.62	106.84	12	1,963,876	....	42,046,124	314,681.65	....	....
17. Swedesboro Borough	3.73	75.96	....	....	11,211,201	38,098,590	285,137.51	....	....
18. Washington Township	3.92	65.11	....	....	293,307,571	837,525,727	6,268,210.94	....	....
19. Wenonah Borough	3.38	85.90	50	....	9,263,764	65,257,214	488,398.11	....	....
20. West Deptford Township	2.98	90.08	9,658	....	77,122,703	623,821,054	4,668,802.20	....	....
21. Westville Borough	2.68	110.52	15,501	7,973,207	....	93,839,517	702,313.81	....	....
22. Woodbury City	3.22	89.08	30,416	....	30,518,010	242,320,599	1,813,576.09	....	....
23. Woodbury Heights Borough	4.28	68.53	....	....	29,730,823	92,009,406	688,616.91	....	....
24. Woolwich Township	4.04	68.38	111	....	17,776,060	52,288,656	391,336.82	....	....
Totals	....	....	$ 115,806	$ 51,834,701	$ 867,836,243	$5,231,951,663	$39,156,978.24	....	....

Abstract of Ratables and Exemptions in the County of Gloucester, for the Year 1987 (Continued)

TAXING DISTRICT	12 Apportionment of Taxes								
	Section A County Taxes			Section B		Section C Local Taxes to Be Raised for			
	II Adjustments Resulting From		III	(a)	(b)	I District School Purposes			
	(b) Appeals and Corrected Errors (R.S. 54:4-49; R.S. 54:4-53)		Net County Taxes Apportioned	County Library Taxes	Local Health Service Taxes (R.S. 26:3A2-19)	(a) As Required by District School Budget	(b) Regional Consolidated and Joint School Budgets	(c) As Required by Local Municipal Budget	(d) County Vocational School Budget (C. 30, L. 1977)
	Deduct Overpayment	Add Underpayment							
1. Clayton Borough	$ 34,713.00	....	$ 734,828.31	$ 21,100.05	....	$ 1,472,188.29	....	....	....
2. Deptford Township	1,809.47	....	4,121,962.94	....	....	8,551,069.17	....	....	....
3. East Greenwich Township	199.80	....	950,367.29	27,452.04	....	856,258.29	(K)$ 904,797.18	....	....
4. Elk Township	2,633.06	....	510,746.16	14,747.61	....	500,331.00	(S) 385,107.53	....	....
5. Franklin Township	961.28	....	2,094,784.04	....	....	1,906,740.70	(S) 1,660,817.89	....	....
6. Glassboro Borough	5,965.79	....	1,880,162.84	54,277.11	....	3,486,263.25	....	....	....
7. Greenwich Township	106.64	....	3,150,348.66	90,998.21	....	2,599,945.00	....	....	....
8. Harrison Township	9,353.57	....	724,087.55	20,918.45	....	600,887.00	(C) 832,150.81	....	....
9. Logan Township	898.70	....	1,168,664.71	33,759.57	....	2,234,572.00	....	....	....
10. Mantua Township	15,879.20	....	1,579,905.90	45,598.54	....	1,503,617.37	(C) 1,947,261.19	....	....
11. Monroe Township	6,366.96	....	3,321,736.64	....	....	5,125,767.76	....	....	....
12. National Park Borough	....	....	369,492.19	10,672.90	....	329,903.25	(G) 391,200.14	....	....
13. Newfield Borough	1,033.29	....	276,578.40	7,983.67	....	455,117.00	....	....	....
14. Paulsboro Borough	26,244.00	....	1,041,414.92	....	....	1,805,536.60	....	....	....
15. Pitman Borough	507.10	....	1,504,149.79	43,450.13	....	2,670,380.70	....	....	....
16. South Harrison Township	4,497.84	....	310,183.81	8,964.74	....	403,763.00	(K) 296,517.44	....	....
17. Swedesboro Borough	1,470.00	....	283,667.51	8,191.29	....	*360,048.66	(K) 277,187.32	....	....
18. Washington Township	4,576.99	....	6,263,633.95	180,918.73	....	11,808,516.40	....	....	....
19. Wenonah Borough	328.38	....	488,069.73	....	....	426,973.00	(G) 567,268.09	....	....
20. West Deptford Township	45,370.68	....	4,623,431.52	....	....	8,790,984.02	....	....	....
21. Westville Borough	757.10	....	701,556.71	....	....	534,781.00	(G) 687,121.71	....	....
22. Woodbury City	3,876.27	....	1,809,699.82	....	....	3,141,479.70	....	....	....
23. Woodbury Heights Borough	988.00	....	687,628.91	19,862.42	....	500,814.00	(G) 858,144.86	....	....
24. Woolwich Township	6,381.12	....	384,957.70	11,104.54	....	*521,702.35	(K) 336,070.33	....	....
Totals	$174,918.24	....	$38,982,060.00	$600,000.00	....	$60,587,639.51	$9,163,644.49	....	....

*CONSOLIDATED SCHOOLS		
	(C) Clearview Regional High School	$ 2,779,412.00
	(G) Gateway Regional High School	2,523,734.80
	(K) Kingsway Regional High School	1,814,572.27
	(S) Southern Regional High School	2,045,925.42
		$ 9,163,644.49

Abstract of Ratables and Exemptions in the County of Gloucester, for the Year 1987 (Continued)

TAXING DISTRICT	12 Apportionment of Taxes		13	14 Amount of Miscellaneous Revenues for the Support of the Local Municipal Budgets				15 Deductions Allowed (C. 73, L. 1976)	
	Section C	Section D							
	II Local Municipal Purposes	Total Tax Levy on Which Tax Rate is Computed (Cols. AIII + B(a), (b) + C1a, b, c, d, + CII)	Total Amount of Real Property Exempt from Taxation	(a) Surplus Revenue Appropriated	(b) Miscellaneous Revenues Anticipated	(c) Receipts from Delinquent Taxes and Liens	(d) Total of Miscellaneous Revenues (a + b + c)	(a) Full Estimated Amount of Senior Citizen, Totally Disabled, and Surviving Spouse Deductions Allowed (C. 129, L. 1976)	(b) Veterans Deductions
1. Clayton Borough	$ 872,907.71	$ 3,101,024.36	$ 16,883,400	$ 281,000.00	$ 698,332.17	$ 209,000.00	$ 1,188,332.17	$ 48,000	$ 16,200
2. Deptford Township	3,376,000.00	16,049,032.11	62,543,400	1,095,000.00	3,007,222.49	938,126.19	5,040,348.68	188,750	85,600
3. East Greenwich Township	104,000.00	2,842,874.80	9,807,900	643,496.30	1,206,800.80	75,000.00	1,925,297.10	20,250	15,900
4. Elk Township	427,000.00	1,837,932.30	4,125,400	217,292.88	415,818.15	170,000.00	803,111.03	29,250	9,750
5. Franklin Township	1,397,019.74	7,059,362.37	25,778,600	462,466.00	1,743,460.08	750,000.00	2,955,926.08	120,750	37,950
6. Glassboro Borough	2,316,000.00	7,736,703.20	84,352,500	483,689.52	2,189,805.59	470,000.00	3,143,495.11	67,250	36,200
7. Greenwich Township	1,655,379.29	7,496,671.16	14,307,550	220,000.00	1,338,370.48	85,000.00	1,643,370.48	64,750	26,900
8. Harrison Township	337,000.00	2,515,043.81	11,715,800	230,448.11	569,358.87	190,000.00	989,806.98	16,750	11,150
9. Logan Township	415,773.58	3,852,769.86	3,028,400	96,180.84	1,490,548.77	120,000.00	1,706,729.61	19,000	9,600
10. Mantua Township	1,159,163.02	6,235,546.02	17,525,800	370,000.00	1,126,834.30	334,550.00	1,831,384.30	67,000	39,850
11. Monroe Township	3,245,000.00	11,692,504.40	31,370,800	1,200,010.74	4,848,492.09	655,182.15	6,703,684.98	181,250	64,200
12. National Park Borough	391,000.00	1,492,268.48	11,767,400	102,438.86	470,357.62	115,000.00	687,796.48	42,000	14,500
13. Newfield Borough	264,202.84	1,003,881.91	1,900,300	170,000.00	140,058.73	30,000.00	340,058.73	19,250	3,600
14. Paulsboro Borough	1,475,000.00	4,321,951.52	11,346,100	150,256.50	642,212.98	210,000.00	1,002,469.48	68,750	22,500
15. Pitman Borough	1,304,053.68	5,522,034.30	27,866,500	521,453.50	1,011,274.33	185,000.00	1,717,727.83	61,500	33,100
16. South Harrison Township	131,752.69	1,151,181.68	2,078,400	40,000.00	222,100.10	115,000.00	377,100.10	10,250	3,550
17. Swedesboro Borough	72,595.95	1,001,690.73	2,917,700	160,024.45	342,040.66	119,658.00	621,723.11	20,750	4,400
18. Washington Township	3,046,587.48	21,299,656.56	40,060,675	1,220,000.00	2,968,703.65	876,742.65	5,065,446.30	92,750	96,350
19. Wenonah Borough	386,000.00	1,886,310.82	4,453,000	121,777.00	197,543.40	33,000.00	352,320.40	7,750	9,450
20. West Deptford Township	2,841,009.21	16,255,424.75	44,201,900	325,000.00	2,328,762.13	350,000.00	3,003,762.13	108,500	63,850
21. Westville Borough	803,225.46	2,726,684.88	7,841,600	110,000.00	926,506.93	88,825.39	1,125,332.32	61,500	15,700
22. Woodbury City	1,861,435.67	6,812,615.19	78,349,500	630,000.00	1,564,163.94	200,000.00	2,394,163.94	79,000	32,100
23. Woodbury Heights Borough	597,841.50	2,664,291.69	11,394,800	90,000.00	430,628.83	65,000.00	585,628.83	20,250	13,050
24. Woolwich Township	138,000.00	1,391,834.92	3,517,800	105,060.55	349,817.65	40,000.00	494,878.20	7,500	2,400
Totals	$28,617,947.82	$137,951,291.82	$529,135,225	$9,045,595.25	$30,229,214.74	$6,425,084.38	$45,[illegible]99,894.37	$1,422,750	$867,850

County Percentage Level of Taxable Value of Real Property—100%
Total Amount of Miscellaneous Revenues (Including Surplus Revenues Appropriated) for the support of the County Budget $20,692,601.84
Rate per $100 to be applied to Column 11 for apportionment of County Taxes .... .748420107
Rate per $100 to be applied to Column 11 for apportionment of County Library Taxes .... .021618358

Net County Taxes Apportioned (12A III) $38,982,060.00
Adjustments (Net Total 12A IIb) .... +174,918.24
Total County Taxes Apportioned (Including Adjustments—Total 12A I) $39,156,978.24
Net Overpayments are added to the Net Taxes Apportioned and Net Underpayments are deducted.

Abstract of Ratables and Exemptions in the County of Hudson, for the Year 1987

	1 Taxable Value		2	3	4	5	6
TAXING DISTRICT	(a) Land	(b) Improvements (Includes Partial Exemptions and Abatements)	Total Taxable Value of Land and Improvements (Col. 1 (a)+(b))	Total Taxable Value Partial Exemptions and Abatements (Assessed Value)	Net Total Taxable Value of Land and Improvements (Col. 2-3)	Taxable Value of Machinery, Implements and Equipment of Telephone Telegraph and Messenger System Companies (C. 138, L. 1966)	Net Valuation Taxable (Cols. 4+5)
1. Bayonne City	$ 131,020,640	$ 287,261,460	$ 418,282,100	....	$ 418,282,100	$ 3,954,546	$ 422,236,646
2. East Newark Borough	10,011,200	28,885,400	38,896,600	....	38,896,600	1,283,639	40,180,239
3. Guttenberg Town	40,005,800	226,130,200	266,136,000	$ 140,800	265,995,200	420,140	266,415,340
4. Harrison Town	26,589,000	65,154,550	91,743,550	....	91,743,550	569,099	92,312,649
5. Hoboken City	26,192,600	96,466,300	122,658,900	4,456,600	118,202,300	513,730	118,716,030
6. Jersey City City	305,755,998	502,847,355	808,603,353	12,295,400	796,307,953	15,763,399	812,071,352
7. Kearny Town	363,669,980	718,501,620	1,082,171,600	....	1,082,171,600	14,002,788	1,096,174,388
8. North Bergen Township	220,599,899	491,825,986	712,425,885	....	712,425,885	6,116,125	718,542,010
9. Secaucus Town	357,822,900	863,923,000	1,221,745,900	1,589,100	1,220,156,800	7,864,691	1,228,021,491
10. Union City City	78,259,300	204,335,800	282,595,100	300,000	282,295,100	7,680,482	289,975,582
11. Weehawken Township	41,148,565	78,025,179	119,173,744	....	119,173,744	365,902	119,539,646
12. West New York Town	47,118,150	134,600,380	181,718,530	454,050	181,264,480	577,066	181,841,546
Totals	$1,648,194,032	$3,697,957,230	$5,346,151,262	$19,235,950	$5,326,915,312	$59,111,607	$5,386,026,919

Abstract of Ratables and Exemptions in the County of Hudson, for the Year 1987 (Continued)

	7	8	9	10		11	12		
				Equalization			Apportionment of Taxes		
							Section A County Taxes		
TAXING DISTRICT	General Tax Rate to Apply per $100 Valuation	County Equalization Table—Average Ratio of Assessed to True Value of Real Property (R.S. 54:3-17 to R.S. 54:3-19)	True Value of Class II Railroad Property (C. 139, L. 1966)	(a) Amounts Deducted Under R.S. 54:3-17 to R.S. 54:3-19	(b) Amounts Added Under R.S. 54:3-17 to R.S. 54:3-19 and N.J.S.A. 54:11D-7	Net Valuation on Which County Taxes are Apportioned (Cols. 6 + 9 - 10(a) + 10(b))	I Total County Taxes Apportioned (Including Total Net Adjustments)	II Adjustments Resulting From (a) County Equalization Table Appeals (R.S. 54:2-37)	
								Deduct Overpayment	Add Underpayment
1. Bayonne City	$ 11.573	25.80	$ 520,630	....	$ 1,266,522,987	$ 1,689,280,263	$ 11,894,970.12	....	....
2. East Newark Borough	3.727	83.33	....	....	14,648,308	54,828,547	386,072.07 39,292.37	....	....
3. Guttenberg Town	2.474	85.03	....	....	51,510,781	317,926,121	2,238,658.55 227,838.83	....	....
4. Harrison Town	11.066	26.46	551,346	....	293,353,397	386,217,392	2,719,527.62 276,779.14	....	....
5. Hoboken City	21.076	14.36	6,718,726	....	730,493,474	855,926,232	6,026,969.57 613,393.06	....	....
6. Jersey City City	18.211	23.82	11,170,416	....	2,678,677,502	3,501,919,270	24,658,563.77 2,509,618.19	....	....
7. Kearny Town	2.802	97.89	5,155,850	....	99,783,910	1,201,114,148	8,457,576.42 860,767.39	....	....
8. North Bergen Township	6.700	46.26	1,954,814	....	790,751,972	1,511,246,796	10,641,371.76 1,083,022.53	....	....
9. Secaucus Town	2.480	93.54	667,099	....	110,803,904	1,339,492,494	9,431,959.60 959,934.96	....	....
10. Union City City	11.360	36.64	18,760	....	508,924,152	798,918,494	5,625,538.78 572,537.58	....	....
11. Weehawken Township	8.512	33.52	176,735	....	253,995,595	373,711,976	2,631,471.45 267,817.25		
12. West New York Town	13.271	29.77	....	....	446,958,876	628,800,422	4,427,862.13 450,624.03		
Totals	....	....	$26,934,378	....	$7,246,424,858	$12,659,386,155	$ 97,001,967.19	....	....

Abstract of Ratables and Exemptions in the County of Hudson, for the Year 1987 (Continued)

TAXING DISTRICT	12 Apportionment of Taxes								
	Section A County Taxes			Section B		Section C Local Taxes to Be Raised for			
	II Adjustments Resulting From		III Net County Taxes Apportioned	(a) County Library Taxes	(b) Local Health Service Taxes (R.S. 26:3A2-19)	I District School Purposes			
	(b) Appeals and Corrected Errors (R.S. 54:4-49; R.S. 54:4-53)					(a) As Required by District School Budget	(b) Regional Consolidated and Joint School Budgets	(c) As Required by Local Municipal Budget	(d) County Vocational School Budget (C. 30, L. 1977)
	Deduct Overpayment	Add Underpayment							
1. Bayonne City	$ 105,171.51	$ 93,620.56	$ 11,883,419.17	....	....	$ 18,344,653.50	....	$ 1,408,560.25	....
2. East Newark Borough	334.40	47,981.63	473,011.67	....	....	608,923.65	....	....	....
3. Guttenberg Town	....	5,576.74	2,472,074.12	....	....	2,369,397.50	....	32,387.50	....
4. Harrison Town	24,102.19	....	2,972,204.57	....	....	4,274,735.50	....	370,028.03	
5. Hoboken City	173,483.42	2,338.39	6,469,217.62	....	....	9,884,443.25	....	323,515.00	....
6. Jersey City City	300,773.74	....	26,867,408.22	....	....	45,310,071.00	....	2,802,067.00	....
7. Kearny Town	402,673.21	277,372.34	9,193,042.94	....	....	15,519,657.00	....	280,941.00	....
8. North Bergen Township	225,798.92	....	11,498,595.37	....	....	18,528,895.50	....	453,186.00	....
9. Secaucus Town	....	270,863.10	10,662,757.66	....	....	8,944,791.53	....	82,780.00	....
10. Union City City	100,062.62	....	6,098,013.74	....	....	7,460,385.00	....	....	....
11. Weehawken Township	24,034.74	....	2,875,253.96	....	....	4,028,242.00	....	....	....
12. West New York Town	67,640.10	....	4,810,646.06	....	....	6,224,099.00	....	119,892.32	....
Totals	$1,424,074.85	$697,752.76	$96,275,645.10	....	....	$141,498,294.43	....	$5,873,357.10	

Abstract of Ratables and Exemptions in the County of Hudson, for the Year 1987 (Continued)

TAXING DISTRICT	12 Apportionment of Taxes		13	14 Amount of Miscellaneous Revenues for the Support of the Local Municipal Budgets				15 Deductions Allowed (C. 73, L. 1976)	
	Section C	Section D							
	II Local Municipal Purposes	Total Tax Levy on Which Tax Rate is Computed (Cols. AIII + B(a), (b) + C1a, b, c, d, + CII)	Total Amount of Real Property Exempt from Taxation	(a) Surplus Revenue Appropriated	(b) Miscellaneous Revenues Anticipated	(c) Receipts from Delinquent Taxes and Liens	(d) Total of Miscellaneous Revenues (a + b + c)	(a) Full Estimated Amount of Senior Citizen, Totally Disabled, and Surviving Spouse Deductions Allowed (C. 129, L. 1976)	(b) Veterans Deductions
1. Bayonne City	$ 17,226,553.37	$ 48,863,186.29	$ 376,597,600	$ 3,400,000.00	$ 12,943,547.41	$ 570,000	$ 16,913,547.41	$ 363,500	$ 144,750
2. East Newark Borough	415,284.62	1,497,219.94	2,490,000	25,717.43	689,813.50	16,000	731,530.93	14,500	2,800
3. Guttenberg Town	1,717,068.22	6,590,927.34	10,608,500	560,000.00	625,024.85	347,000	1,532,024.85	27,250	5,500
4. Harrison Town	2,597,740.17	10,214,708.27	15,558,750	257,500.00	9,500,000.00	100,000	9,857,500.00	56,000	19,300
5. Hoboken City	8,342,930.00	25,020,105.87	156,319,100	925,000.00	16,243,578.00	1,823,733	18,992,311.00	68,500	15,300
6. Jersey City City	72,901,919.97	147,881,466.19	409,938,729	3,346,563.00	104,496,931.03	8,610,554	116,454,048.03	915,500	218,050
7. Kearny Town	5,711,658.49	30,705,299.43	353,182,410	....	23,802,444.53	800,000	24,602,444.53	222,750	76,600
8. North Bergen Township	17,653,299.00	48,133,975.87	167,398,700	1,826,294.00	8,285,367.00	1,822,840	11,934,501.00	275,750	63,350
9. Secaucus Town	10,752,526.43	30,442,855.62	160,822,500	2,000,000.00	3,338,661.51	350,000	5,688,661.51	94,750	43,200
10. Union City City	19,380,724.97	32,939,123.71	50,086,950	1,915,000.00	10,513,286.43	1,500,000	13,928,286.43	116,500	23,300
11. Weehawken Township	3,271,130.01	10,174,625.97	15,615,100	1,080,000.00	4,573,096.91	50,000	5,703,096.91	30,500	12,850
12. West New York Town	12,976,373.22	24,131,010.60	77,893,556	1,622,000.00	7,935,132.28	925,000	10,482,132.28	92,500	20,000
Totals	$172,947,208.47	$416,594,505.10	$1,796,511,895	$16,958,074.43	$202,946,883.45	$16,915,127.00	$236,820,084.88	$2,278,000	$645,000

Total Amount of Miscellaneous Revenues (including Surplus Revenues Appropriated) for the support of the County Budget	$	76,466,988.83
Rate per $100 to be applied to Col. 11 for apportionment of County Taxes		0.704144266938
Rate per $100 to be applied to Col. 11 for apportionment of County Vocational School Taxes		0.071664078974
Net County Taxes Apportioned (12A III)	$	96,275,645.10
†Adjustments (Net Total 12A IIb) ±	$	726,322.09
Total County Taxes Apportioned (Including Adjustments—Total 12A I)	$	97,001,967.19

†Net Overpayments are added to the Net Taxes Apportioned and Net Underpayments are deducted.

Abstract of Ratables and Exemptions in the County of Hunterdon, for the Year 1987

TAXING DISTRICT	1 Taxable Value (a) Land	(b) Improvements (Includes Partial Exemptions and Abatements)	2 Total Taxable Value of Land and Improvements (Col. 1 (a)+(b))	3 Total Taxable Value Partial Exemptions and Abatements (Assessed Value)	4 Net Total Taxable Value of Land and Improvements (Col. 2-3)	5 Taxable Value of Machinery, Implements and Equipment of Telephone Telegraph and Messenger System Companies (C. 138, L. 1966)	6 Net Valuation Taxable (Cols. 4+5)
1. Alexandria Township	$ 37,470,529	$ 83,550,169	$ 121,020,698	....	$ 121,020,698	$ 615,459	$ 121,636,157
2. Bethlehem Township	32,687,731	77,825,790	110,513,521	....	110,513,521	391,285	110,904,806
3. Bloomsbury Borough	3,981,100	18,313,800	22,294,900	....	22,294,900	129,926	22,424,826
4. Califon Borough	9,944,105	22,874,600	32,818,705	$ 8,000	32,810,705	276,493	33,087,198
5. Clinton Town	46,022,700	77,865,700	123,888,400	....	123,888,400	493,900	124,382,300
6. Clinton Township	110,008,965	370,627,025	480,635,990	92,100	480,543,890	2,219,261	482,763,151
7. Delaware Township	53,760,200	118,295,895	172,056,095	....	172,056,095	1,745,545	173,801,640
8. East Amwell Township	46,212,197	106,654,601	152,866,798	10,200	152,856,598	887,590	153,744,188
9. Flemington Borough	64,896,038	148,107,950	213,003,988	....	213,003,988	1,152,000	214,155,988
10. Franklin Township	37,908,241	78,500,222	116,408,463	....	116,408,463	12,055,271	128,463,734
11. Frenchtown Borough	8,288,845	31,448,975	39,737,820	....	39,737,820	256,307	39,994,127
12. Glen Gardner Borough	7,878,928	23,934,790	31,813,718	....	31,813,718	261,966	32,075,684
13. Hampton Borough	20,246,684	38,234,500	58,481,184	....	58,481,184	295,002	58,776,186
14. High Bridge Borough	22,167,363	76,955,395	99,122,758	....	99,122,758	307,946	99,430,704
15. Holland Township	156,002,927	174,328,450	330,331,377	13,000	330,318,377	1,608,277	331,926,654
16. Kingwood Township	28,958,700	67,229,738	96,188,438	....	96,188,438	949,635	97,138,073
17. Lambertville City	48,668,178	96,235,010	144,903,188	....	144,903,188	1,569,771	146,472,959
18. Lebanon Borough	20,904,107	27,416,700	48,320,807	....	48,320,807	209,719	48,530,526
19. Lebanon Township	66,890,039	111,178,975	178,069,014	....	178,069,014	754,530	178,823,544
20. Milford Borough	7,987,800	26,637,300	34,625,100	....	34,625,100	181,348	34,806,448
21. Raritan Township	494,032,600	598,063,420	1,092,096,020	....	1,092,096,020	3,869,700	1,095,965,720
22. Readington Township	151,567,036	319,304,368	470,871,404	....	470,871,404	2,656,832	473,528,236
23. Stockton Borough	4,929,625	12,651,280	17,580,905	....	17,580,905	198,208	17,779,113
24. Tewksbury Township	138,687,295	223,006,445	361,693,740	....	361,693,740	1,204,043	362,897,783
25. Union Township	38,708,565	113,802,838	152,511,403	87,800	152,423,603	701,612	153,125,215
26. West Amwell Township	35,976,903	66,166,865	102,143,768	....	102,143,768	648,699	102,792,467
Totals	$1,694,787,401	$3,109,210,801	$4,803,998,202	$211,100	$4,803,787,102	$35,640,325	$4,839,427,427

Abstract of Ratables and Exemptions in the County of Hunterdon, for the Year 1987 (Continued)

	7	8	9	10		11	12		
				Equalization			Apportionment of Taxes		
							Section A County Taxes		
							I	II Adjustments Resulting From	
				(a)	(b)			(a) County Equalization Table Appeals (R.S. 54:2-37)	
TAXING DISTRICT	General Tax Rate to Apply per $100 Valuation	County Equalization Table—Average Ratio of Assessed to True Value of Real Property (R.S. 54:3-17 to R.S. 54:3-19)	True Value of Class II Railroad Property (C. 139, L. 1966)	Amounts Deducted Under R.S. 54:3-17 to R.S. 54:3-19	Amounts Added Under R.S. 54:3-17 to R.S. 54:3-19 and N.J.S.A. 54:11D-7	Net Valuation on Which County Taxes are Apportioned (Cols. 6 + 9 - 10(a) + 10(b))	Total County Taxes Apportioned (Including Total Net Adjustments)	Deduct Overpayment	Add Underpayment
1. Alexandria Township	$ 2.490	82.29	....	....	$ 28,135,953	$ 149,772,110	$ 675,803.74	....	....
2. Bethlehem Township	2.920	77.04	$ 4,920	....	34,265,266	145,174,992	655,060.56	....	....
3. Bloomsbury Borough	3.150	78.12	1,814	....	6,819,478	29,246,118	131,964.73	....	....
4. Califon Borough	3.320	75.04	....	$ 2,661	11,425,012	44,509,549	200,836.59	....	....
5. Clinton Town	2.260	109.67	....	9,398,758	....	114,983,542	518,830.29	....	....
6. Clinton Township	2.720	74.28	2,265	31,890	171,141,860	653,875,406	2,950,425.43	....	....
7. Delaware Township	2.700	89.51	....	....	23,497,237	197,298,877	890,254.66	....	....
8. East Amwell Township	2.360	85.71	21,932	1,701	28,377,853	182,142,272	821,864.82	....	....
9. Flemington Borough	2.310	102.87	724	1,427,834	....	212,728,878	959,878.12	....	....
10. Franklin Township	2.370	84.90	1,151	....	23,250,214	151,715,099	684,570.92	....	....
11. Frenchtown Borough	3.430	81.13	....	....	10,967,607	50,961,734	229,950.22	....	....
12. Glen Gardner Borough	2.900	74.71	327	....	10,999,281	43,075,292	194,364.91	....	....
13. Hampton Borough	1.850	148.34	6,764	18,792,819	....	39,990,131	180,444.01	....	....
14. High Bridge Borough	3.340	75.09	12,686	....	36,091,405	135,534,795	611,561.93	....	....
15. Holland Township	.560	154.38	542	108,864,482	4,579	223,067,293	1,006,527.25	....	....
16. Kingwood Township	2.980	77.68	....	....	30,235,713	127,373,786	574,737.72	....	....
17. Lambertville City	1.950	96.26	9,191	....	9,510,652	155,992,802	703,872.83	....	....
18. Lebanon Borough	2.460	88.25	108	....	6,896,116	55,426,750	250,097.33	....	....
19. Lebanon Township	2.150	71.80	77	....	72,736,498	251,560,119	1,135,092.97	....	....
20. Milford Borough	4.040	69.76	1,779	....	23,380,222	58,188,449	262,558.71	....	....
21. Raritan Township	1.480	147.11	381	336,293,728	....	759,672,373	3,427,803.94	....	....
22. Readington Township	2.630	71.37	3,459	....	194,427,731	667,959,426	3,013,975.54	....	....
23. Stockton Borough	2.930	74.18	....	....	6,346,987	24,126,100	108,862.11	....	....
24. Tewksbury Township	2.100	94.00	....	....	27,088,403	389,986,186	1,759,700.93	....	....
25. Union Township	2.480	79.57	1,791	22,543	41,615,985	194,720,448	878,620.23	....	....
26. West Amwell Township	2.290	84.11	....	....	20,658,456	123,450,923	557,036.99	....	....
Totals	....	....	$69,931	$474,836,416	$817,872,508	$5,182,533,450	$23,384,697.48	....	....

Abstract of Ratables and Exemptions in the County of Hunterdon, for the Year 1987 (Continued)

TAXING DISTRICT	12 Apportionment of Taxes								
	Section A County Taxes			Section B		Section C Local Taxes to Be Raised for			
	II Adjustments Resulting From		III	(a)	(b)	I District School Purposes			
	(b) Appeals and Corrected Errors (R.S. 54:4-49; R.S. 54:4-53)		Net County Taxes Apportioned	County Library Taxes	Local Health Service Taxes (R.S. 26:3A2-19)	(a) As Required by District School Budget	(b) Regional Consolidated and Joint School Budgets	(c) As Required by Local Municipal Budget	(d) County Vocational School Budget (C. 30, L. 1977)
	Deduct Overpayment	Add Underpayment							
1. Alexandria Township	$ 3,298.07	....	$ 672,505.67	$ 39,562.88	....	$ 1,369,182.36	$ 856,842.54	....	....
2. Bethlehem Township	4,219.28	....	650,841.28	38,283.96	....	1,470,226.50	946,145.67	....	....
3. Bloomsbury Borough	37.67	....	131,927.06	7,763.72	....	409,220.00	....	....	....
4. Califon Borough	803.45	....	200,033.14	11,768.14	....	481,568.49	236,006.19	....	....
5. Clinton Town	2,528.25	....	516,302.04	30,363.64	....	777,797.50	748,947.61	....	....
6. Clinton Township	27,048.50	....	2,923,376.93	171,923.72	....	5,081,551.00	3,791,106.46	....	....
7. Delaware Township	17,331.71	....	872,922.95	51,366.24	....	1,616,592.00	1,010,730.39	....	....
8. East Amwell Township	2,178.21	....	819,686.61	48,224.99	....	1,522,120.00	1,045,492.52	....	....
9. Flemington Borough	12,713.60	....	947,164.52	....	....	1,978,142.15	1,090,502.77	....	....
10. Franklin Township	....	$ 56.58	684,627.50	40,290.54	....	1,124,418.00	950,306.27	....	....
11. Frenchtown Borough	165.15	....	229,785.07	13,522.00	....	592,201.00	264,246.72	....	....
12. Glen Gardner Borough	1,836.93	....	192,527.98	11,323.12	....	310,659.00	184,749.34	....	....
13. Hampton Borough	355.38	....	180,088.63	10,596.97	....	395,801.00	251,981.88	....	....
14. High Bridge Borough	66.17	....	611,495.76	35,986.23	....	1,276,217.50	778,500.00	....	....
15. Holland Township	77,223.86	....	929,303.39	54,284.18	....	....	860,000.00	....	....
16. Kingwood Township	20,059.36	....	554,678.36	32,555.90	....	1,214,018.00	813,363.87	....	....
17. Lambertville City	9,051.62	....	694,821.21	....	....	981,606.00	987,405.56	....	....
18. Lebanon Borough	2,094.80	....	248,002.53	14,582.14	....	572,422.00	308,543.46	....	....
19. Lebanon Township	840.18	....	1,134,252.79	66,746.67	....	695,123.00	1,740,337.44	....	....
20. Milford Borough	29,426.79	....	233,131.92	....	....	570,968.00	380,314.45	....	....
21. Raritan Township	49,266.15	....	3,378,537.90	198,573.90	....	5,734,333.59	3,560,346.37	....	....
22. Readington Township	8,358.67	....	3,005,616.87	176,844.25	....	4,541,835.36	3,459,376.37	....	....
23. Stockton Borough	3.36	....	108,858.75	6,406.32	....	155,170.50	175,166.91	....	....
24. Tewksbury Township	11,255.01	....	1,748,445.92	102,838.89	....	2,469,028.50	2,637,918.26	....	....
25. Union Township	1,066.57	....	877,553.66	51,636.53	....	1,591,747.22	1,195,452.71	....	....
26. West Amwell Township	3,525.32	....	553,511.67	32,555.07	....	733,880.00	953,961.04	....	....
Totals	$284,754.06	$ 56.58	$23,100,000.00	$1,248,000.00	....	$37,665,828.67	$29,227,744.82	....	....

Abstract of Ratables and Exemptions in the County of Hunterdon, for the Year 1987 (Continued)

TAXING DISTRICT	12 Apportionment of Taxes		13	14 Amount of Miscellaneous Revenues for the Support of the Local Municipal Budgets				15 Deductions Allowed (C. 73, L. 1976)	
	Section C	Section D							
	II Local Municipal Purposes	Total Tax Levy on Which Tax Rate is Computed (Cols. AIII + B(a), (b) + C1a, b, c, d, + CII)	Total Amount of Real Property Exempt from Taxation	(a) Surplus Revenue Appropriated	(b) Miscellaneous Revenues Anticipated	(c) Receipts from Delinquent Taxes and Liens	(d) Total of Miscellaneous Revenues (a + b + c)	(a) Full Estimated Amount of Senior Citizen, Totally Disabled, and Surviving Spouse Deductions Allowed (C. 129, L. 1976)	(b) Veterans Deductions
1. Alexandria Township	$ 84,000.00	$ 3,022,063.45	$ 9,568,000	$ 510,000.00	$ 545,320.74	$ 204,948.43	$ 1,260,269.17	$ 12,250.00	$ 8,700.00
2. Bethlehem Township	131,000.00	3,236,497.41	4,794,843	517,000.00	352,380.73	147,638.14	1,017,018.87	11,250.00	9,800.00
3. Bloomsbury Borough	156,481.01	705,391.79	2,457,800	67,292.00	94,858.40	29,629.61	191,780.01	6,750.00	2,700.00
4. Califon Borough	168,208.00	1,097,583.96	2,355,000	80,000.00	102,187.09	40,000.00	222,187.09	8,000.00	3,150.00
5. Clinton Town	729,334.26	2,802,745.05	13,331,100	225,000.00	353,994.66	65,000.00	643,994.66	5,750.00	5,700.00
6. Clinton Township	1,154,827.02	13,122,785.13	56,239,583	1,150,000.00	1,384,906.86	192,656.85	2,727,563.71	22,750.00	25,250.00
7. Delaware Township	1,138,437.18	4,690,048.76	5,470,000	202,333.75	512,997.92	255,000.00	970,331.67	22,750.00	12,350.00
8. East Amwell Township	185,481.63	3,621,005.75	3,385,700	267,000.00	444,754.17	154,800.00	866,554.17	18,750.00	12,450.00
9. Flemington Borough	926,812.46	4,942,621.90	26,779,370	425,000.00	1,030,463.27	75,000.00	1,530,463.27	19,000.00	7,300.00
10. Franklin Township	244,178.29	3,043,820.60	5,950,000	180,000.00	372,796.06	130,000.00	682,796.06	11,750.00	8,500.00
11. Frenchtown Borough	269,615.12	1,369,369.91	2,715,800	100,000.00	218,930.88	53,000.00	371,930.88	8,500.00	3,550.00
12. Glen Gardner Borough	229,086.28	928,345.72	622,700	45,000.00	160,123.77	80,075.00	285,198.77	4,500.00	1,800.00
13. Hampton Borough	245,113.00	1,083,581.46	7,858,200	80,000.00	160,439.02	70,000.00	310,439.02	8.250.00	3,450.00
14. High Bridge Borough	615,927.59	3,318,127.08	4,899,050	200,000.00	367,301.49	110,919.00	678,220.49	19,500.00	10,300.00
15. Holland Township	....	1,843,587.57	11,125,300	2,125,000.00	3,820,102.49	27,677.51	5,972,780.00	35,750.00	19,800.00
16. Kingwood Township	272,431.67	2,887,047.80	3,705,600	200,000.00	341,199.11	179,000.00	720,199.11	18,000.00	7,750.00
17. Lambertville City	190,780.21	2,854,612.98	17,359,400	296,719.44	614,201.82	290,000.00	1,200,921.26	43,500.00	10,100.00
18. Lebanon Borough	45,540.36	1,189,090.49	2,112,100	185,000.00	462,228.77	45,000.00	692,228.77	4,500.00	2,150.00
19. Lebanon Township	192,031.95	3,828,491.85	61,670,750	1,575,000.00	1,854,597.41	150,301.28	3,579,898.69	33,250.00	15,050.00
20. Milford Borough	220,365.85	1,404,780.22	4,543,250	80,000.00	688,271.56	30,000.00	798,271.56	13,500.00	4,450.00
21. Raritan Township	3,056,398.90	15,928,190.55	105,629,300	1,530,000.00	2,179,158.78	460,000.00	4,169,158.78	30,500.00	30,750.00
22. Readington Township	1,253,456.00	12,437,128.85	21,647,350	900,000.00	2,008,660.47	500,000.00	3,408,660.47	44,250.00	37,000.00
23. Stockton Borough	74,671.00	520,273.48	1,633,500	96,000.00	59,996.68	15,051.32	171,048.00	6,500.00	2,500.00
24. Tewksbury Township	653,903.22	7,612,134.81	12,677,700	600,000.00	769,573.83	320,000.00	1,689,573.83	7,750.00	12,200.00
25. Union Township	76,000.00	3,792,390.12	35,909,400	421,768.67	582,509.70	175,000.00	1,179,278.37	14,500.00	9,600.00
26. West Amwell Township	76,575.67	2,350,483.45	8,584,050	400,000.00	745,797.37	140,000.00	1,285,797.37	12,250.00	7,800.00
Totals	$12,390,656.67	$103,632,230.16	$435,024,846	$12,458,113.86	$20,227,753.05	$3,940,697.14	$36,626,564.05	$444,000.00	$274,150.00

Total Amount of Miscellaneous Revenues (Including Surplus Revenues Appropriated) for the support of the County Budget	$ 2,033,956.00
Rate per $100 to be applied to Column 11 for apportionment of County Taxes	0.45122135
Net County Taxes Apportioned (12A III)	$23,100,000.00
*Adjustments (Net Total 12A II)	$ 284,697.48
Total County Taxes Apportioned (Including Adjustments—Total 12A I)	$23,384,697.48

Rate per $100 to be applied to Column 11 for apportionment of County Library Taxes	0.02655438
Net County Library Taxes Apportioned (12 B A)	$ 1,248,000.00
Adjustments (Net Total)	$ 14,826.41
Total County Library Taxes	$ 1,262,826.41

*Net Overpayments are added to the Net Taxes Apportioned
Net Underpayments are deducted from the Net Taxes Apportioned

Abstract of Ratables and Exemptions in the County of Mercer, for the Year 1987

TAXING DISTRICT	1 Taxable Value (a) Land	(b) Improvements (Includes Partial Exemptions and Abatements)	2 Total Taxable Value of Land and Improvements (Col. 1 (a)+(b))	3 Total Taxable Value Partial Exemptions and Abatements (Assessed Value)	4 Net Total Taxable Value of Land and Improvements (Col. 2-3)	5 Taxable Value of Machinery, Implements and Equipment of Telephone Telegraph and Messenger System Companies (C. 138, L. 1966)	6 Net Valuation Taxable (Cols. 4+5)
1. East Windsor Township	$ 81,213,800	$ 245,977,600	$ 327,191,400	....	$ 327,191,400	$ 2,046,257	$ 329,237,657
2. Ewing Township	35,968,835	187,306,225	223,275,060	$ 249,810	223,025,250	5,295,339	228,320,589
3. Hamilton Township	273,194,600	959,342,550	1,232,537,150	64,550	1,232,472,600	18,856,562	1,251,329,162
4. Hightstown Borough	11,773,300	32,572,600	44,345,900	9,600	44,336,300	2,468,888	46,805,188
5. Hopewell Borough	13,565,850	48,476,200	62,042,050	....	62,042,050	1,279,145	63,321,195
6. Hopewell Township	164,149,770	389,997,100	554,146,870	225,900	553,920,970	3,227,356	557,148,326
7. Lawrence Township	117,852,000	376,573,507	494,425,507	106,700	494,318,807	2,863,077	497,181,884
8. Pennington Borough	23,916,930	61,907,360	85,824,290	....	85,824,290	1,736,885	87,561,175
9. Princeton Borough	139,730,500	275,128,300	414,858,800	....	414,858,800	5,769,624	420,628,424
10. Princeton Township	231,877,800	462,665,800	694,543,600	....	694,543,600	2,908,300	697,451,900
11. Trenton City	62,202,125	233,668,380	295,870,505	3,675,360	292,195,145	11,952,004	304,147,149
12. Washington Township	24,094,450	58,577,700	82,672,150	3,100	82,669,050	751,498	83,420,548
13. West Windsor Township	187,975,300	350,588,500	538,563,800	62,800	538,501,000	14,490,206	552,991,206
Totals	$1,367,515,260	$3,682,781,822	$5,050,297,082	$4,397,820	$5,045,899,262	$73,645,141	$5,119,544,403

Abstract of Ratables and Exemptions in the County of Mercer, for the Year 1987 (Continued)

TAXING DISTRICT	7	8	9	10		11	12		
				Equalization			Apportionment of Taxes		
							Section A County Taxes		
	General Tax Rate to Apply per $100 Valuation	County Equalization Table—Average Ratio of Assessed to True Value of Real Property (R.S. 54:3-17 to R.S. 54:3-19)	True Value of Class II Railroad Property (C. 139, L. 1966)	(a) Amounts Deducted Under R.S. 54:3-17 to R.S. 54:3-19	(b) Amounts Added Under R.S. 54:3-17 to R.S. 54:3-19 and N.J.S.A. 54:11D-7	Net Valuation on Which County Taxes are Apportioned (Cols. 6 + 9 - 10(a) + 10(b))	I Total County Taxes Apportioned (Including Total Net Adjustments)	II Adjustments Resulting From	
								(a) County Equalization Table Appeals (R.S. 54:2-37)	
								Deduct Overpayment	Add Underpayment
1. East Windsor Township	$ 6.48	41.34	....	....	$ 474,188,236	$ 803,425,895	$ 5,249,434.24	....	....
2. Ewing Township	11.75	22.25	$ 128,613	....	824,639,650	1,053,088,852	6,880,685.21	....	....
3. Hamilton Township	4.98	50.64	196,170	....	1,236,635,704	2,488,161,036	16,257,177.93	....	....
4. Hightstown Borough	8.78	31.38	....	....	99,679,465	146,484,653	957,103.27	....	....
5. Hopewell Borough	2.79	73.56	....	....	23,838,089	87,159,284	569,482.43	....	....
6. Hopewell Township	2.44	80.58	2,255	....	146,632,967	703,783,548	4,598,389.81	....	....
7. Lawrence Township	5.72	36.90	2,596	....	870,976,951	1,368,161,431	8,839,310.40	....	....
8. Pennington Borough	2.78	67.96	329	....	41,514,740	129,076,244	843,359.99	....	....
9. Princeton Borough	2.94	61.42	64,931	....	269,652,811	690,346,166	4,510,592.48	....	....
10. Princeton Township	2.78	64.72	17,527	....	385,899,561	1,083,368,988	7,078,529.94	....	....
11. Trenton City	15.11	30.23	1,317,639	....	739,112,548	1,044,577,336	6,825,072.56	....	....
12. Washington Township	4.99	39.02	3,126	....	132,507,494	215,931,168	1,410,853.79	....	....
13. West Windsor Township	2.96	75.46	505,151	....	186,629,126	740,125,483	4,835,840.75	....	....
Totals	....	....	$2,238,337	....	$5,431,907,344	$10,553,690,084	$68,955,832.80	....	....

Abstract of Ratables and Exemptions in the County of Mercer, for the Year 1987 (Continued)

TAXING DISTRICT	12 Apportionment of Taxes								
	Section A County Taxes			Section B		Section C Local Taxes to Be Raised for			
	II Adjustments Resulting From		III	(a)	(b)	I District School Purposes			
	(b) Appeals and Corrected Errors (R.S. 54:4-49; R.S. 54:4-53)		Net County Taxes Apportioned	County Library Taxes	Local Health Service Taxes (R.S. 26:3A2-19)	(a) As Required by District School Budget	(b) Regional Consolidated and Joint School Budgets	(c) As Required by Local Municipal Budget	(d) County Vocational School Budget (C. 30, L. 1977)
	Deduct Overpayment	Add Underpayment							
1. East Windsor Township	$ 30,207.60	....	$ 5,219,226.64	$ 542,653.61	....	....	*$11,584,824.09	....	....
2. Ewing Township	14,206.64	....	6,866,478.57	713,786.00	....	$ 15,358,577.00	....	....	....
3. Hamilton Township	23,762.90	....	16,233,415.03	....	....	34,485,149.50	....	....	....
4. Hightstown Borough	1,854.59	....	955,248.68	99,310.77	....	....	*2,034,046.58	....	....
5. Hopewell Borough	992.06	....	568,490.37	....	....	....	** 915,559.44	....	....
6. Hopewell Township	3,401.82	....	4,594,987.99	477,695.99	....	....	**7,272,278.29	....	....
7. Lawrence Township	117,277.53	....	8,822,032.87	919,050.94	....	13,843,491.00	....	....	....
8. Pennington Borough	106.03	....	843,253.96	....	....	....	**1,242,135.27	....	....
9. Princeton Borough	28,744.26	....	4,481,848.22	....	....	....	***5,483,968.62	....	....
10. Princeton Township	152,631.40	....	6,925,898.54	....	....	....	***9,044,968.88	....	....
11. Trenton City	41,331.65	....	6,783,740.91	....	....	16,179,917.00	....	$ 255,574.39	....
12. Washington Township	6,285.56	....	1,404,568.23	146,031.88	....	2,090,467.50	....	....	....
13. West Windsor Township	87.86	....	4,835,752.89	502,717.81	....	....	****8,140,325.26	....	....
Totals	$420,889.90	....	$68,534,942.90	$3,401,247.00	....	$81,957,602.00	$45,718,106.43	$255,574.39	....

*East Windsor-Hightstown Regional School District
**Hopewell Valley Regional School District
***Princeton Regional School District
****West Windsor-Plainsboro (Middlesex Co.) Regional School District

Abstract of Ratables and Exemptions in the County of Mercer, for the Year 1987 (Continued)

TAXING DISTRICT	12 Apportionment of Taxes		13	14 Amount of Miscellaneous Revenues for the Support of the Local Municipal Budgets				15 Deductions Allowed (C. 73, L. 1976)	
	Section C	Section D							
	II Local Municipal Purposes	Total Tax Levy on Which Tax Rate is Computed (Cols. AIII + B(a), (b) + C1a, b, c, d, + CII)	Total Amount of Real Property Exempt from Taxation	(a) Surplus Revenue Appropriated	(b) Miscellaneous Revenues Anticipated	(c) Receipts from Delinquent Taxes and Liens	(d) Total of Miscellaneous Revenues (a + b + c)	(a) Full Estimated Amount of Senior Citizen, Totally Disabled, and Surviving Spouse Deductions Allowed (C. 129, L. 1976)	(b) Veterans Deductions
1. East Windsor Township	$ 3,955,000.00	$ 21,301,704.34	$ 33,736,100	$ 1,428,000.00	$ 3,002,000.00	$ 300,000.00	$ 4,730,000.00	$ 22,500.00	$ 29,000.00
2. Ewing Township	3,879,158.82	26,818,000.39	135,929,310	996,000.00	10,279,284.21	562,000.00	11,837,284.21	234,250.00	128,900.00
3. Hamilton Township	11,512,228.28	62,230,792.81	140,070,780	4,000,000.00	22,133,740.84	1,366,107.83	27,499,848.67	775,210.00	366,250.00
4. Hightstown Borough	1,016,227.69	4,104,833.72	22,554,838	217,000.00	621,227.53	110,000.00	948,227.53	22,750.00	10,200.00
5. Hopewell Borough	277,980.00	1,762,029.81	4,210,950	188,721.52	346,103.20	25,292.97	560,117.69	10,850.00	4,950.00
6. Hopewell Township	1,242,528.84	13,587,491.11	37,538,200	954,361.63	2,243,723.35	373,194.61	3,571,279.59	43,250.00	40,300.00
7. Lawrence Township	4,826,626.92	28,411,201.73	99,431,850	1,500,000.00	7,221,518.54	914,000.00	9,635,518.54	117,500.00	65,100.00
8. Pennington Borough	341,488.68	2,426,877.91	13,368,600	324,011.19	300,182.07	80,000.00	704,193.26	6,250.00	6,650.00
9. Princeton Borough	2,399,286.91	12,365,103.75	330,793,900	856,260.00	5,709,057.60	280,000.00	6,845,317.60	22,250.00	12,950.00
10. Princeton Township	3,417,296.00	19,388,163.42	196,111,590	1,544,652.40	4,917,029.70	300,000.00	6,761,682.10	33,250.00	30,050.00
11. Trenton City	22,719,870.94	45,939,103.24	495,458,095	1,600,000.00	41,573,467.43	4,551,197.19	47,724,664.62	864,500.00	156,800.00
12. Washington Township	513,433.01	4,154,500.62	5,410,540	450,000.00	1,664,885.54	142,700.00	2,257,585.54	17,750.00	12,300.00
13. West Windsor Township	2,872,220.00	16,351,015.96	74,936,000	4,252,807.00	4,109,015.79	600,000.00	8,961,822.79	28,000.00	21,600.00
Totals	$58,973,346.09	$258,840,818.81	$1,589,550,753	$18,311,813.74	$104,121,235.80	$9,604,492.60	$132,037,542.14	$2,198,310.00	$885,050.00

Total Amount of Miscellaneous Revenues (including Surplus Revenues Appropriated) for the support of the County Budget	$34,293,257.30
Rate per $100 to be applied to Col. 11 for apportionment of County Taxes	.65338126
Net County Taxes Apportioned (12A III)	$68,534,942.90
‡Adjustments (Net Total 12A IIb)±	$ 420,889.90
Total County Taxes Apportioned (Including Adjustments—Total 12A I)	$68,955,832.80

Net County Library Budget	$3,401,247.00
±Total Adjustments	$ 16,037.22
Total County Library Taxes Apportioned	$3,417,284.22
County Library Apportioned Rate	.06792454

‡Net Overpayments are added to the Net Taxes Apportioned and Net Underpayments are deducted.

Abstract of Ratables and Exemptions in the County of Middlesex, for the Year 1987

TAXING DISTRICT	1 Taxable Value (a) Land	1 Taxable Value (b) Improvements (Includes Partial Exemptions and Abatements)	2 Total Taxable Value of Land and Improvements (Col. 1 (a)+(b))	3 Total Taxable Value Partial Exemptions and Abatements (Assessed Value)	4 Net Total Taxable Value of Land and Improvements (Col. 2-3)	5 Taxable Value of Machinery, Implements and Equipment of Telephone Telegraph and Messenger System Companies (C. 138, L. 1966)	6 Net Valuation Taxable (Cols. 4+5)
1. Carteret Borough	$ 92,369,600	$ 250,190,100	$ 342,559,700	$ 20,500	$ 342,539,200	$ 2,354,464	$ 344,893,664
2. Cranbury Township	92,673,600	138,599,000	231,272,600	....	231,272,600	1,521,370	232,793,970
3. Dunellen Borough	51,411,400	93,116,200	144,527,600	....	144,527,600	3,256,764	147,784,364
4. East Brunswick Township	489,762,900	1,133,598,700	1,623,361,600	122,800	1,623,238,800	18,303,400	1,641,542,200
5. Edison Township	836,426,800	2,127,557,800	2,963,984,600	1,996,800	2,961,987,800	23,032,055	2,985,019,855
6. Helmetta Borough	6,235,900	25,199,400	31,435,300	....	31,435,300	170,697	31,605,997
7. Highland Park Borough	92,735,600	207,295,200	300,030,800	901,500	299,129,300	1,564,764	300,694,064
8. Jamesburg Borough	31,194,800	77,767,100	108,961,900	....	108,961,900	2,030,581	110,992,481
9. Metuchen Borough	178,866,100	258,985,200	437,851,300	....	437,851,300	12,221,719	450,073,019
10. Middlesex Borough	162,013,500	305,984,700	467,998,200	924,300	467,073,900	2,491,554	469,565,454
11. Milltown Borough	78,687,600	160,665,700	239,353,500	7,000	239,346,500	576,937	239,923,437
12. Monroe Township	73,320,300	323,336,300	396,656,600	....	396,556,600	3,407,986	400,064,586
13. New Brunswick City	144,788,400	455,881,000	600,669,400	3,262,000	597,407,400	62,081,466	659,488,866
14. North Brunswick Township	274,437,600	740,697,500	1,015,135,100	....	1,015,135,100	5,332,281	1,020,467,381
15. Old Bridge Township	432,237,000	981,215,300	1,413,452,300	20,949,000	1,392,503,300	11,159,025	1,403,662,325
16. Perth Amboy City	82,971,100	244,759,200	327,730,300	69,000	327,661,300	2,624,197	330,285,497
17. Piscataway Township	541,911,800	1,665,201,700	2,207,113,500	....	2,207,113,500	63,523,541	2,270,637,041
18. Plainsboro Township	176,843,000	503,321,400	680,164,400	2,310,800	677,853,600	5,828,042	683,681,642
19. Sayreville Borough	176,404,500	514,908,300	691,312,800	2,081,300	689,231,500	4,770,099	694,001,599
20. South Amboy City	51,493,900	122,462,000	173,955,900	....	173,955,900	1,527,483	175,483,383
21. South Brunswick Township	353,778,200	944,407,000	1,298,185,200	683,600	1,297,501,600	14,574,329	1,312,075,929
22. South Plainfield Borough	402,935,500	915,674,900	1,318,610,400	....	1,318,610,400	11,198,800	1,329,809,200
23. South River Borough	101,997,300	255,193,100	357,190,400	....	357,190,400	1,443,370	358,633,770
24. Spotswood Borough	54,245,100	125,853,100	180,098,200	....	180,098,200	2,638,657	182,736,857
25. Woodbridge Township	990,365,000	2,293,881,500	3,284,246,500	....	3,284,246,500	28,474,204	3,312,720,704
Totals	$5,970,106,700	$14,865,751,400	$20,835,858,100	$33,328,600	$20,802,529,500	$286,107,785	$21,088,637,285

Abstract of Ratables and Exemptions in the County of Middlesex, for the Year 1987 (Continued)

TAXING DISTRICT	7	8	9	10		11	12		
				Equalization			Apportionment of Taxes		
				(a)	(b)		Section A County Taxes		
	General Tax Rate to Apply per $100 Valuation	County Equalization Table—Average Ratio of Assessed to True Value of Real Property (R.S. 54:3-17 to R.S. 54:3-19)	True Value of Class II Railroad Property (C. 139, L. 1966)	Amounts Deducted Under R.S. 54:3-17 to R.S. 54:3-19	Amounts Added Under R.S. 54:3-17 to R.S. 54:3-19 and N.J.S.A. 54:11D-7	Net Valuation on Which County Taxes are Apportioned (Cols. 6 + 9 - 10(a) + 10(b))	I Total County Taxes Apportioned (Including Total Net Adjustments)	II Adjustments Resulting From (a) County Equalization Table Appeals (R.S. 54:2-37)	
								Deduct Overpayment	Add Underpayment
1. Carteret Borough	$ 4.61	50.61	$ 29,443	....	$ 370,793,837	$ 715,716,944	$ 3,372,747.25	....	....
2. Cranbury Township	1.65	104.05	942	$ 1,446,563	....	231,348,349	1,090,206.84	....	....
3. Dunellen Borough	3.42	62.76	89,654	....	94,532,051	242,406,069	1,142,315.28	....	....
4. East Brunswick Township	3.10	73.53	520	....	607,394,246	2,248,936,966	10,597,899.12	....	....
5. Edison Township	2.58	62.90	640,783	....	1,817,083,183	4,802,743,821	22,632,468.28	....	....
6. Helmetta Borough	2.95	93.98	....	....	4,256,071	35,862,068	168,996.54	....	....
7. Highland Park Borough	3.93	68.39	3,770	....	142,647,561	443,345,395	2,089,222.52	....	....
8. Jamesburg Borough	2.58	94.58	9,871	....	7,571,437	118,573,789	558,767.57	....	....
9. Metuchen Borough	3.37	67.02	539,231	....	226,956,435	677,568,685	3,192,977.25	....	....
10. Middlesex Borough	2.94	84.86	9,[illegible]2	....	92,445,090	562,020,120	2,648,465.78	....	....
11. Milltown Borough	2.53	80.05	6,224	....	64,137,775	304,067,436	1,432,888.54	....	....
12. Monroe Township	4.31	34.90	1,125	....	748,468,574	1,148,534,285	5,412,357.34	....	....
13. New Brunswick City	4.08	84.37	756,075	....	146,445,413	806,690,354	3,801,450.69	....	....
14. North Brunswick Township	2.51	69.31	262,008	....	504,353,661	1,525,083,050	7,186,807.17	....	....
15. Old Bridge Township	3.29	77.87	83,448	....	406,198,797	1,809,944,570	8,529,189.68	....	....
16. Perth Amboy City	8.05	29.93	593,414	....	832,175,496	1,163,054,407	5,480,782.01	....	....
17. Piscataway Township	1.99	100.23	12,206	....	32,669,113	2,303,318,362	10,854,166.22	....	....
18. Plainsboro Township	2.39	75.21	4,021	....	227,620,841	911,306,504	4,294,444.24	....	....
19. Sayreville Borough	3.31	48.67	94,853	....	805,204,051	1,499,300,503	7,065,309.40	....	....
20. South Amboy City	2.67	75.42	1,806,744	....	59,688,851	236,978,978	1,116,740.63	....	....
21. South Brunswick Township	2.26	77.25	482,639	....	409,870,534	1,722,429,102	8,116,781.46	....	....
22. South Plainfield Borough	2.02	102.67	324,014	9,102,885	....	1,321,030,329	6,225,228.35	....	....
23. South River Borough	3.25	84.99	1,695	....	67,249,144	425,884,609	2,006,940.25	....	....
24. Spotswood Borough	3.19	71.76	195,367	....	79,356,429	262,288,653	1,236,010.04	....	....
25. Woodbridge Township	2.68	71.08	2,904,992	....	1,449,314,513	4,764,940,209	22,454,322.39	....	....
Totals	....	....	$8,852,623	$10,549,448	$9,196,433,103	$30,283,373,563	$142,707,484.84	....	....

Abstract of Ratables and Exemptions in the County of Middlesex, for the Year 1987 (Continued)

TAXING DISTRICT	12 Apportionment of Taxes								
	Section A County Taxes			Section B		Section C Local Taxes to Be Raised for			
	II Adjustments Resulting From		III	(a)	(b)	I District School Purposes			
	(b) Appeals and Corrected Errors (R.S. 54:4-49; R.S. 54:4-53)		Net County Taxes Apportioned	County Library Taxes	Local Health Service Taxes (R.S. 26:3A2-19)	(a) As Required by District School Budget	(b) Regional Consolidated and Joint School Budgets	(c) As Required by Local Municipal Budget	(d) County Vocational School Budget (C. 30, L. 1977)
	Deduct Overpayment	Add Underpayment							
1. Carteret Borough	$ 9,623.13	....	$ 3,363,124.12	....	....	$ 8,375,588.72	....	....	....
2. Cranbury Township	23,006.81	....	1,067,200.03	....	....	2,160,069.50	....	....	....
3. Dunellen Borough	436.41	....	1,141,878.87	....	....	3,035,126.00	....	....	....
4. East Brunswick Township	86,499.08	....	10,511,400.04	....	....	28,670,384.50	....	....	....
5. Edison Township	9,011.09	....	22,623,457.19	....	....	46,204,882.00	....	$ 3,375,702.00	....
6. Helmetta Borough	....	....	168,996.54	....	....	606,054.00	....	....	....
7. Highland Park Borough	29,942.42	....	2,059,280.10	....	....	6,676,262.00	....	....	....
8. Jamesburg Borough	2,868.41	....	555,899.16	....	....	1,561,305.00	....	....	....
9. Metuchen Borough	....	$ 1,356.17	3,194,333.42	....	....	8,312,157.00	....	....	....
10. Middlesex Borough	5,435.45	....	2,643,030.33	....	....	7,603,081.90	....	....	....
11. Milltown Borough	996.57	....	1,431,891.97	....	....	3,768,957.50	....	....	....
12. Monroe Township	2,704.00	....	5,409,653.34	....	....	9,848,939.50	....	....	....
13. New Brunswick City	22,409.14	....	3,779,041.55	....	....	12,343,319.50	....	884,862.93	....
14. North Brunswick Township	38,963.42	....	7,147,843.75	....	....	15,620,729.00	....	....	....
15. Old Bridge Township	41,666.14	....	8,487,523.54	....	....	*27,225,473.50	....	....	....
16. Perth Amboy City	41,837.50	....	5,438,944.51	....	....	10,879,299.00	....	206,118.50	....
17. Piscataway Township	12,567.26	....	10,841,598.96	....	....	27,787,465.00	....	....	....
18. Plainsboro Township	97,040.23	....	4,197,404.01	....	....	....	$ 9,165,987.25	....	....
19. Sayreville Borough	6,143.54	....	7,059,165.86	....	....	14,420,264.00	....	....	....
20. South Amboy City	1,244.88	....	1,115,495.75	....	....	2,737,644.50	....	....	....
21. South Brunswick Township	27,563.98	....	8,089,217.48	....	....	17,995,928.41	....	....	....
22. South Plainfield Borough	5,646.75	....	6,219,561.60	....	....	16,464,244.50	....	....	....
23. South River Borough	8,481.64	....	1,998,458.61	....	....	* 6,590,959.76	....	....	....
24. Spotswood Borough	715.02	....	1,235,295.02	....	....	3,306,942.00	....	....	....
25. Woodbridge Township	354,036.14	....	22,100,284.25	....	....	*50,700,067.50	....	....	....
Totals	$828,841.01	$1,356.17	$141,880,000.00	....	....	$332,895,144.29	$9,165,987.25	$4,466,683.43	....

*Old Bridge includes $150,419 added 86-87 budget
*South River includes $183,700 added 86-87 budget
*Woodbridge includes $46,436 added surplus 86-87

Abstract of Ratables and Exemptions in the County of Middlesex, for the Year 1987 (Continued)

TAXING DISTRICT	12 Apportionment of Taxes		13	14 Amount of Miscellaneous Revenues for the Support of the Local Municipal Budgets				15 Deductions Allowed (C. 73, L. 1976)	
	Section C	Section D							
	II Local Municipal Purposes	Total Tax Levy on Which Tax Rate is Computed (Cols. AIII + B(a), (b) + C1a, b, c, d, + CII)	Total Amount of Real Property Exempt from Taxation	(a) Surplus Revenue Appropriated	(b) Miscellaneous Revenues Anticipated	(c) Receipts from Delinquent Taxes and Liens	(d) Total of Miscellaneous Revenues (a + b + c)	(a) Full Estimated Amount of Senior Citizen, Totally Disabled, and Surviving Spouse Deductions Allowed (C. 129, L. 1976)	(b) Veterans Deductions
1. Carteret Borough	$ 4,151,534.76	$ 15,890,247.60	$ 49,816,500	$ 700,000.00	$ 5,055,453.03	$ 350,000.00	$ 6,105,453.03	$ 238,750.00	$ 85,300.00
2. Cranbury Township	609,854.00	3,837,123.53	13,407,900	270,000.00	906,317.53	96,000.00	1,272,317.53	8,500.00	6,450.00
3. Dunellen Borough	869,514.00	5,046,518.87	13,082,800	168,000.00	888,010.00	100,000.00	1,156,010.00	54,000.00	22,800.00
4. East Brunswick Township	11,634,517.00	50,816,301.54	141,091,900	1,400,000.00	7,286,406.00	640,000.00	9,326,406.00	130,750.00	143,050.00
5. Edison Township	4,775,000.00	76,979,041.19	270,751,000	5,000,000.00	31,106,227.41	1,100,000.00	37,206,227.41	322,500.00	231,400.00
6. Helmetta Borough	156,865.79	931,916.33	3,071,300	100,000.00	199,578.06	45,500.00	345,078.06	8,250.00	2,450.00
7. Highland Park Borough	3,073,315.29	11,808,857.39	47,625,600	275,000.00	2,007,213.65	260,000.00	2,542,213.65	44,750.00	27,600.00
8. Jamesburg Borough	743,649.62	2,860,853.78	13,604,100	245,000.00	530,548.53	135,000.00	910,548.53	24,000.00	11,050.00
9. Metuchen Borough	3,645,903.00	15,152,393.42	52,246,400	160,000.00	2,307,013.00	300,000.00	2,767,013.00	77,500.00	53,050.00
10. Middlesex Borough	3,526,139.45	13,772,251.68	27,973,400	900,000.00	2,052,308.91	350,000.00	3,302,308.91	97,500.00	58,150.00
11. Milltown Borough	858,104.87	6,058,954.34	20,531,900	16,000.00	1,046,182.97	100,000.00	1,162,182.97	63,250.00	33,350.00
12. Monroe Township	1,976,320.00	17,234,912.84	49,296,700	1,100,000.00	3,238,159.68	285,000.00	4,623,159.68	64,000.00	110,450.00
13. New Brunswick City	9,875,752.21	26,882,976.19	520,343,900	....	18,470,431.73	1,120,000.00	19,590,431.73	189,750.00	46,200.00
14. North Brunswick Township	2,798,296.66	25,566,869.41	79,899,300	2,000,000.00	5,505,852.80	385,000.00	7,890,852.80	111,000.00	59,550.00
15. Old Bridge Township	10,342,598.00	46,055,595.04	196,548,400	1,512,000.00	7,177,602.00	1,630,000.00	10,319,602.00	219,500.00	166,400.00
16. Perth Amboy City	10,038,983.11	26,563,345.12	102,235,300	200,000.00	7,527,074.02	930,000.00	8,657,074.02	268,250.00	65,600.00
17. Piscataway Township	6,385,319.00	45,014,382.96	618,732,400	534,962.00	6,928,042.00	900,000.00	8,363,004.00	151,250.00	108,450.00
18. Plainsboro Township	2,914,877.00	16,278,268.26	78,880,300	680,000.00	1,703,952.00	90,000.00	2,473,952.00	5,750.00	5,450.00
19. Sayreville Borough	1,458,850.00	22,938,279.86	121,306,400	2,200,000.00	14,305,565.00	500,000.00	17,005,565.00	222,250.00	147,400.00
20. South Amboy City	824,139.16	4,677,279.41	31,184,700	100,000.00	4,672,977.17	165,000.00	4,937,977.17	91,000.00	24,000.00
21. South Brunswick Township	3,540,776.00	29,625,921.89	83,947,600	3,750,000.00	6,944,265.06	400,000.00	11,094,265.06	63,250.00	52,200.00
22. South Plainfield Borough	4,165,236.21	26,849,062.31	80,930,300	1,700,000.00	4,751,569.12	325,000.00	6,776,569.12	137,500.00	98,250.00
23. South River Borough	3,050,710.67	11,640,129.04	39,562,900	675,000.00	1,186,136.02	300,000.00	2,161,136.02	171,500.00	54,200.00
24. Spotswood Borough	1,278,296.73	5,820,533.75	19,861,500	232,000.00	1,223,680.66	130,000.00	1,585,680.66	32,250.00	31,800.00
25. Woodbridge Township	15,731,989.61	86,532,341.36	298,822,000	1,600,000.00	27,563,208.39	2,500,000.00	31,663,208.39	852,500.00	387,850.00
Totals	$108,426,542.14	$596,834,357.11	$2,974,754,500	$25,517,962.00	$164,583,774.74	$13,136,500.00	$203,238,236.74	$3,649,500.00	$2,032,450.00

Total Amount of Miscellaneous Revenues (Including Surplus Revenues Appropriated) for the support of the County Budget	$ 56,254,500.00
Rate per $100 to be applied to Column 11 for apportionment of County Taxes	.471240381
Net County Taxes Apportioned (12A III)	$141,880,000.00
*Adjustments (Net Total 12A IIb)±	$ 827,484.84
Total County Taxes Apportioned (Including Adjustments—Total 12A I)	$142,707,484.84

*Net Overpayments are added to the Net Taxes Apportioned and Net Underpayments are deducted.

Abstract of Ratables and Exemptions in the County of Monmouth, for the Year 1987

TAXING DISTRICT	1 Taxable Value (a) Land	(b) Improvements (Includes Partial Exemptions and Abatements)	2 Total Taxable Value of Land and Improvements (Col. 1 (a)+(b))	3 Total Taxable Value Partial Exemptions and Abatements (Assessed Value)	4 Net Total Taxable Value of Land and Improvements (Col. 2-3)	5 Taxable Value of Machinery, Implements and Equipment of Telephone Telegraph and Messenger System Companies (C. 138, L. 1966)	6 Net Valuation Taxable (Cols. 4+5)
1. Aberdeen Township	$ 96,701,350	$ 273,070,650	$ 369,772,000	....	$ 369,772,000	$ 1,783,917	$ 371,555,917
2. Allenhurst Borough	14,586,400	26,917,000	41,503,400	....	41,503,400	220,069	41,723,469
3. Allentown Borough (R)	19,397,250	42,781,050	62,178,300	$ 165,900	62,012,400	1,971,511	63,983,911
4. Asbury Park City	24,385,170	108,400,600	132,785,770	6,186,600	126,599,170	8,278,350	134,877,520
5. Atlantic Highlands Borough	53,616,400	92,592,200	146,208,600	215,400	145,993,200	1,809,009	147,802,209
6. Avon-By-The-Sea Borough	40,702,950	43,690,800	84,393,750	....	84,393,750	243,842	84,637,592
7. Belmar Borough	78,147,900	113,024,100	191,172,000	....	191,172,000	715,274	191,887,274
8. Bradley Beach Borough	31,166,375	74,611,300	105,777,675	....	105,777,675	418,694	106,196,369
9. Brielle Borough	103,785,800	142,573,200	246,359,000	....	246,359,000	549,795	246,908,795
10. Colts Neck Township	110,069,000	193,528,900	303,597,900	....	303,597,900	3,043,264	306,641,164
11. Deal Borough	66,845,800	95,354,350	162,200,150	....	162,200,150	575,537	162,775,687
12. Eatontown Borough	121,760,300	286,530,000	408,290,300	15,500	408,274,800	6,431,969	414,706,769
13. Englishtown Borough	10,679,620	19,529,630	30,209,250	....	30,209,250	2,044,438	32,253,688
14. Fair Haven Borough	150,764,100	150,104,000	300,868,100	....	300,868,100	657,877	301,525,977
15. Farmingdale Borough	7,790,900	18,869,000	26,659,900	....	26,659,900	1,833,185	28,493,085
16. Freehold Borough	48,321,100	141,783,500	190,104,600	198,200	189,906,400	9,670,425	199,576,825
17. Freehold Township	149,697,750	483,087,700	632,785,450	....	632,785,450	41,554,969	674,340,419
18. Hazlet Township	220,389,900	354,952,700	575,342,600	9,500	575,333,100	2,436,592	577,769,692
19. Highlands Borough	50,647,700	85,844,200	136,491,900	168,600	136,323,300	391,505	136,714,805
20. Holmdel Township	238,215,649	595,074,565	833,290,214	....	833,290,214	18,251,993	851,542,207
21. Howell Township	206,225,400	549,204,500	755,429,900	37,500	755,392,400	7,013,667	762,406,067
22. Interlaken Borough	14,348,400	24,836,300	39,184,700	....	39,184,700	158,580	39,343,280
23. Keansburg Borough	[illegible]527,150	88,657,660	110,184,810	252,300	109,932,510	445,059	110,377,569
24. Keyport Borough	[illegible],700	100,460,800	142,260,500	904,200	141,356,300	7,458,838	148,815,138
25. Little Silver Borough	79,056,800	108,431,850	187,488,650	....	187,488,650	682,937	188,171,587
26. Loch Arbour Village (R)	15,581,700	16,301,100	31,882,800	....	31,882,800	100,960	31,983,760
27. Long Branch City	167,662,100	462,533,000	630,195,100	138,800	630,056,300	6,934,205	636,990,505
28. Manalapan Township	232,545,250	517,392,750	749,938,000	....	749,938,000	4,322,143	754,260,143
29. Manasquan Borough	116,032,400	139,901,800	255,934,200	....	255,934,200	774,158	256,708,358
30. Marlboro Township	210,858,591	553,234,385	764,092,976	....	764,092,976	8,306,993	772,399,969

Abstract of Ratables and Exemptions in the County of Monmouth, for the Year 1987 (Continued)

TAXING DISTRICT	1 Taxable Value (a) Land	1 Taxable Value (b) Improvements (Includes Partial Exemptions and Abatements)	2 Total Taxable Value of Land and Improvements (Col. 1 (a)+(b))	3 Total Taxable Value Partial Exemptions and Abatements (Assessed Value)	4 Net Total Taxable Value of Land and Improvements (Col. 2-3)	5 Taxable Value of Machinery, Implements and Equipment of Telephone Telegraph and Messenger System Companies (C. 138, L. 1966)	6 Net Valuation Taxable (Cols. 4+5)
31. Matawan Borough	36,201,150	88,820,085	125,021,235	460,300	124,560,935	862,929	125,423,864
32. Middletown Township	726,117,200	1,579,498,800	2,305,616,000	7,591,500	2,298,024,500	17,020,293	2,315,044,793
33. Millstone Township	50,843,105	83,749,950	134,593,055	....	134,593,055	943,344	135,536,399
34. Monmouth Beach Borough	40,520,900	99,182,950	139,703,850	298,700	139,405,150	293,369	139,698,519
35. Neptune Township	187,926,700	456,372,500	644,299,200	....	644,299,200	6,164,132	650,463,332
36. Neptune City Borough	32,917,900	68,853,500	101,771,400	....	101,771,400	567,420	102,338,820
37. Ocean Township	261,435,200	534,050,200	795,485,400	....	795,485,400	3,753,040	799,238,440
38. Oceanport Borough	67,587,600	141,106,100	208,693,700	....	208,693,700	785,071	209,478,771
39. Red Bank Borough	145,650,250	213,902,500	359,552,750	425,900	359,126,850	12,135,332	371,262,182
40. Roosevelt Borough	5,841,910	16,717,800	22,559,710	364,400	22,195,310	102,910	22,298,220
41. Rumson Borough	242,723,100	257,179,300	499,902,400	....	499,902,400	1,296,072	501,198,472
42. Sea Bright Borough	64,739,500	64,460,600	129,200,100	....	129,200,100	665,806	129,865,906
43. Sea Girt Borough	102,992,300	86,701,600	189,693,900	....	189,693,900	397,273	190,091,173
44. Shrewsbury Borough	55,184,800	96,563,100	151,747,900	....	151,747,900	2,335,967	154,083,867
45. Shrewsbury Township	3,103,000	14,201,000	17,304,000	....	17,304,000	80,150	17,384,150
46. South Belmar Borough	9,240,400	28,746,200	37,986,600	....	37,986,600	173,345	38,159,945
47. Spring Lake Borough	140,883,700	134,392,300	275,276,000	....	275,276,000	2,844,532	278,120,532
48. Spring Lake Hts. Borough	89,115,440	152,130,900	241,246,340	....	241,246,340	823,910	242,070,250
49. Tinton Falls Borough	92,186,050	234,388,350	326,574,400	....	326,574,400	1,974,482	328,548,882
50. Union Beach Borough	22,221,500	73,098,900	95,320,400	161,250	95,159,150	382,246	95,541,396
51. Upper Freehold Township	29,057,155	59,684,400	88,741,555	44,000	88,697,555	1,489,555	90,187,110
52. Wall Township	270,323,600	504,008,500	774,332,100	8,000	774,324,100	6,058,477	780,382,577
53. West Long Branch Boro	83,012,900	185,318,900	268,331,800	....	268,331,800	1,258,470	269,590,270
Totals	$5,503,134,265	$11,076,402,025	$16,579,536,290	$17,646,550	$16,561,889,740	$201,487,880	$16,763,377,620

(R) Revalued District

Abstract of Ratables and Exemptions in the County of Monmouth, for the Year 1987 (Continued)

	7	8	9	10		11	12		
				Equalization			Apportionment of Taxes		
							Section A County Taxes		
TAXING DISTRICT	General Tax Rate to Apply per $100 Valuation	County Equalization Table— Average Ratio of Assessed to True Value of Real Property (R.S. 54:3-17 to R.S. 54:3-19)	True Value of Class II Railroad Property (C. 139, L. 1966)	(a) Amounts Deducted Under R.S. 54:3-17 to R.S. 54:3-19	(b) Amounts Added Under R.S. 54:3-17 to R.S. 54:3-19 and N.J.S.A. 54:11D-7	Net Valuation on Which County Taxes are Apportioned (Cols. 6 + 9 - 10(a) + 10(b))	I Total County Taxes Apportioned (Including Total Net Adjustments)	II Adjustments Resulting From	
								(a) County Equalization Table Appeals (R.S. 54:2-37)	
								Deduct Overpayment	Add Underpayment
1. Aberdeen Township	$ 3.768	65.47	$ 8,984	....	$ 203,064,067	$ 574,628,968	$ 2,686,236.51	....	....
2. Allenhurst Borough	2.038	64.82	2,100	....	23,435,629	65,161,198	304,611.15	....	....
3. Allentown Borough	2.201	121.95	....	$ 10,905,967	....	53,077,944	248,125.17	....	....
4. Asbury Park City	8.603	55.76	....	....	109,428,415	244,305,935	1,142,064.81	....	....
5. Atlantic Highlands Borough	3.430	80.39	....	....	36,876,903	184,679,112	863,325.38	....	....
6. Avon-By-The-Sea Borough	2.685	63.68	....	....	48,892,220	133,529,812	624,216.11	....	....
7. Belmar Borough	3.054	70.98	500	....	80,845,278	272,733,052	1,274,953.97	....	....
8. Bradley Beach Borough	4.667	62.90	20,216	....	63,569,067	169,785,652	793,702.45	....	....
9. Brielle Borough	2.379	84.94	421	....	45,426,496	292,335,712	1,366,591.15	....	....
10. Colts Neck Township	2.654	60.37	....	....	202,790,061	509,431,225	2,381,454.53	....	....
11. Deal Borough	1.774	66.96	....	....	80,626,750	243,402,437	1,137,841.20	....	....
12. Eatontown Borough	2.888	80.54	162	....	107,940,938	522,647,869	2,443,238.80	....	....
13. Englishtown Borough	2.670	86.20	60	....	5,654,044	37,907,792	177,208.77	....	....
14. Fair Haven Borough	2.263	101.81	....	4,385,271	....	297,140,706	1,389,053.21	....	....
15. Farmingdale Borough	3.658	64.33	9,608	....	15,622,335	44,125,028	206,272.69	....	....
16. Freehold Borough	3.499	65.44	14,715	....	107,799,474	307,391,014	1,436,970.66	....	....
17. Freehold Township	3.029	72.25	7,772	....	253,297,678	927,645,869	4,336,495.97	....	....
18. Hazlet Township	2.588	88.37	68	....	83,089,055	660,858,815	3,089,337.95	....	....
19. Highlands Borough	3.311	76.29	....	....	43,416,697	180,131,502	842,066.52	....	....
20. Holmdel Township	2.003	95.33	....	....	63,112,561	914,654,768	4,275,766.05	....	....
21. Howell Township	2.926	70.49	4,828	....	326,827,759	1,089,238,654	5,091,898.95	....	....
22. Interlaken Borough	2.438	67.56	....	....	18,815,964	58,159,244	271,878.89	....	....
23. Keansburg Borough	4.516	64.39	....	....	62,731,173	173,106,742	809,237.00	....	....
24. Keyport Borough	3.124	84.30	1,104	....	30,017,989	178,834,231	836,002.13	....	....
25. Little Silver Borough	4.066	57.50	438	....	140,446,432	328,618,457	1,536,203.27	....	....
26. Loch Arbour Village	2.001	143.09	....	9,468,662	....	22,515,098	105,252.05	....	....
27. Long Branch City	3.577	75.31	79,905	....	214,959,029	852,029,439	3,983,009.41	....	....
28. Manalapan Township	2.924	76.00	26	....	241,408,785	995,668,954	4,654,485.67	....	....
29. Manasquan Borough	2.343	74.11	7,160	....	91,900,521	348,616,039	1,629,686.61	....	....
30. Marlboro Township	3.288	65.56	....	....	405,732,243	1,178,132,212	5,507,452.53	....	....

Abstract of Ratables and Exemptions in the County of Monmouth, for the Year 1987 (Continued)

TAXING DISTRICT	7 General Tax Rate to Apply per $100 Valuation	8 County Equalization Table—Average Ratio of Assessed to True Value of Real Property (R.S. 54:3-17 to R.S. 54:3-19)	9 True Value of Class II Railroad Property (C. 139, L. 1966)	10 Equalization (a) Amounts Deducted Under R.S. 54:3-17 to R.S. 54:3-19	10 Equalization (b) Amounts Added Under R.S. 54:3-17 to R.S. 54:3-19 and N.J.S.A. 54:11D-7	11 Net Valuation on Which County Taxes are Apportioned (Cols. 6 + 9 - 10(a) + 10(b))	12 Apportionment of Taxes Section A County Taxes I Total County Taxes Apportioned (Including Total Net Adjustments)	12 Apportionment of Taxes Section A County Taxes II Adjustments Resulting From (a) County Equalization Table Appeals (R.S. 54:2-37) Deduct Overpayment	12 Apportionment of Taxes Section A County Taxes II Adjustments Resulting From (a) County Equalization Table Appeals (R.S. 54:2-37) Add Underpayment
31. Matawan Borough	5.152	48.68	14,824	....	133,102,913	258,541,601	1,208,612.73	....	....
32. Middletown Township	2.837	79.20	1,033	....	614,909,589	2,929,955,415	13,696,756.78	....	....
33. Millstone Township	3.008	63.67	....	....	78,983,895	214,520,294	1,002,824.92	....	....
34. Monmouth Beach Borough	3.333	59.68	....	....	94,578,064	234,276,583	1,095,180.27	....	....
35. Neptune Township	3.182	77.95	....	....	193,076,244	843,539,576	3,943,321.58	....	....
36. Neptune City Borough	3.456	79.63	10,922	....	28,586,656	130,936,398	612,092.59	....	....
37. Ocean Township	2.986	77.32	....	....	239,354,569	1,038,593,009	4,855,144.13	....	....
38. Oceanport Borough	2.871	71.58	4,519	....	86,456,433	295,939,723	1,383,438.94	....	....
39. Red Bank Borough	3.335	79.77	109,962	....	102,613,587	473,985,731	2,215,756.34	....	....
40. Roosevelt Borough	3.227	89.49	....	....	2,764,462	25,062,682	117,161.33	....	....
41. Rumson Borough	2.518	81.82	....	....	112,313,094	613,511,566	2,868,002.24	....	....
42. Sea Bright Borough	2.383	88.74	....	....	17,847,745	147,713,651	690,521.75	....	....
43. Sea Girt Borough	2.015	61.37	176	....	120,131,934	310,223,283	1,450,210.75	....	....
44. Shrewsbury Borough	3.375	75.89	....	....	51,679,698	205,763,565	961,869.55	....	....
45. Shrewsbury Township	3.235	100.95	....	147,963	....	17,236,187	80,574.56	....	....
46. South Belmar Borough	4.603	61.76	....	....	23,855,391	62,015,336	289,905.09	....	....
47. Spring Lake Borough	1.921	68.43	3,500	....	128,887,184	407,011,216	1,902,668.42	....	....
48. Spring Lake Hts. Borough	1.893	94.11	1,418	....	16,532,117	258,603,785	1,208,903.43	....	....
49. Tinton Falls Borough	2.954	81.14	12	....	82,905,353	411,454,247	1,923,438.40	....	....
50. Union Beach Borough	4.110	60.27	....	....	65,852,136	161,393,532	754,471.53	....	....
51. Upper Freehold Township	3.105	64.38	....	....	51,955,250	142,142,360	664,477.46	....	....
52. Wall Township	2.400	79.49	....	....	209,628,639	990,011,216	4,628,037.26	....	....
53. West Long Branch Boro	2.613	81.43	....	....	66,578,732	336,169,002	1,571,500.04	....	....
Totals	....	....	$304,433	$24,907,863	$5,630,321,248	$22,369,095,438	$104,569,529.65	....	....

Abstract of Ratables and Exemptions in the County of Monmouth, for the Year 1987 (Continued)

TAXING DISTRICT	12 Apportionment of Taxes — Section A County Taxes — II Adjustments Resulting From (b) Appeals and Corrected Errors (R.S. 54:4-49; R.S. 54:4-53) — Deduct Overpayment	Add Underpayment	III Net County Taxes Apportioned	Section B (a) County Library Taxes	Section B (b) Local Health Service Taxes (R.S. 26:3A2-19)	Section C Local Taxes to Be Raised for — I District School Purposes — (a) As Required by District School Budget	(b) Regional Consolidated and Joint School Budgets	(c) As Required by Local Municipal Budget	(d) County Vocational School Budget (C. 30, L. 1977)
1. Aberdeen Township	$ 12,194.54	....	$ 2,674,041.97	....	....	....	R$ 8,058,121.14	....	....
2. Allenhurst Borough	....	....	304,611.15	$ 11,871.33	....	$ 62,662.00	....	....	....
3. Allentown Borough	....	....	248,125.17	9,669.95	$ 5,662.49	....	R 779,034.49	....	....
4. Asbury Park City	452.67	467.35	1,142,079.49	....	26,063.17	4,278,609.00	....	$ 21,221.00	....
5. Atlantic Highlands Borough	593.63	....	862,731.75	33,623.37	19,685.97	1,259,111.00	R 1,244,119.97	....	....
6. Avon-By-The-Sea Borough	420.93	517.28	624,312.46	....	14,247.67	771,794.00	....	....	....
7. Belmar Borough	614.89	....	1,274,139.08	....	29,075.88	2,000,696.50	....	....	....
8. Bradley Beach Borough	335.07	....	793,367.38	....	....	2,297,986.00	....	....	....
9. Brielle Borough	....	....	1,366,591.15	53,258.89	....	2,653,465.00	....	....	....
10. Colts Neck Township	821.74	....	2,380,632.79	92,778.26	....	3,446,330.50	R 2,057,382.66	....	....
11. Deal Borough	....	....	1,137,841.20	44,344.03	....	663,000.00	....	....	....
12. Eatontown Borough	22,977.94	....	2,420,260.86	94,333.95	....	3,006,597.00	R 2,613,967.36	....	....
13. Englishtown Borough	1,956.35	....	175,252.42	6,834.02	3,993.39	R 382,285.10	R 137,017.21	....	....
14. Fair Haven Borough	5,972.25	....	1,383,080.96	53,906.91	....	2,497,720.00	R 1,553,661.79	....	....
15. Farmingdale Borough	....	....	206,272.69	8,038.88	4,707.37	560,401.50	R 188,507.32	....	....
16. Freehold Borough	423.58	....	1,436,547.08	....	....	1,962,722.75	R 1,435,620.74	....	....
17. Freehold Township	296.21	....	4,336,199.76	168,990.81	....	9,510,568.75	R 5,060,447.63	....	....
18. Hazlet Township	942.40	2,058.86	3,090,454.41	120,442.46	....	8,768,696.00	....	....	....
19. Highlands Borough	1,368.81	5,092.95	845,790.66	32,958.24	....	956,200.00	R 1,211,474.13	....	....
20. Holmdel Township	2,547.71	....	4,273,218.34	166,535.95	....	11,573,568.00	....	....	....
21. Howell Township	2,351.90	1,478.65	5,091,025.70	198,413.08	116,175.09	10,269,309.00	R 4,726,184.68	....	....
22. Interlaken Borough	12.65	....	271,866.24	10,595.22	....	48,153.00	....	....	....
23. Keansburg Borough	2,673.30	806.02	807,369.72	31,464.36	....	2,338,690.25	....	....	....
24. Keyport Borough	1,391.51	....	834,610.62	....	....	2,570,841.00	....	....	....
25. Little Silver Borough	727.81	....	1,535,475.46	59,842.06	....	2,573,898.00	R 1,968,646.53	....	....
26. Loch Arbour Village	95.38	....	105,156.67	4,098.14	....	....	J 296,640.09	....	....
27. Long Branch City	13,104.55	....	3,969,904.86	....	....	12,061,558.00	....	163,974.60	....
28. Manalapan Township	100.64	....	4,654,385.03	181,391.06	....	R 9,450,940.31	R 4,562,073.19	....	....
29. Manasquan Borough	928.11	....	1,628,758.50	63,478.38	37,167.17	2,976,644.00	....	....	....
30. Marlboro Township	3,278.79	....	5,504,173.74	214,513.39	125,597.96	11,061,375.25	R 5,633,388.57	....	....

Abstract of Ratables and Exemptions in the County of Monmouth, for the Year 1987 (Continued)

TAXING DISTRICT	12 Apportionment of Taxes								
	Section A County Taxes			Section B		Section C Local Taxes to Be Raised for			
	II Adjustments Resulting From		III	(a)	(b)	I District School Purposes			
	(b) Appeals and Corrected Errors (R.S. 54:4-49; R.S. 54:4-53)		Net County Taxes Apportioned	County Library Taxes	Local Health Service Taxes (R.S. 26:3A2-19)	(a) As Required by District School Budget	(b) Regional Consolidated and Joint School Budgets	(c) As Required by Local Municipal Budget	(d) County Vocational School Budget (C. 30, L. 1977)
	Deduct Overpayment	Add Underpayment							
31. Matawan Borough	1,970.01	....	1,206,642.72	....	....	....	R 3,726,641.36	....	....
32. Middletown Township	15,379.66	4,236.35	13,685,613.47	....	....	39,633,887.00	....	....	....
33. Millstone Township	246.73	319.70	1,002,897.89	39,085.00	....	2,885,654.00	....	....	....
34. Monmouth Beach Borough	484.91	....	1,094,695.36	42,662.77	....	1,093,894.50	R 1,389,267.32	....	....
35. Neptune Township	20,806.01	....	3,922,515.57	....	89,461.13	11,320,396.00	....	....	....
36. Neptune City Borough	....	....	612,092.59	23,854.52	13,968.63	1,753,930.00	....	....	....
37. Ocean Township	918.64	....	4,854,225.49	189,180.81	....	....	J 13,695,558.51	....	....
38. Oceanport Borough	948.67	379.65	1,382,869.92	53,895.04	....	1,990,528.00	R 1,546,256.38	....	....
39. Red Bank Borough	11,500.16	303.39	2,204,559.57	....	....	4,442,477.50	R 3,122,216.65	....	....
40. Roosevelt Borough	....	....	117,161.33	4,566.02	2,673.75	482,516.00	....	....	....
41. Rumson Borough	1,537.33	2,413.19	2,868,878.10	111,805.68	....	3,348,724.58	R 3,412,133.49	....	....
42. Sea Bright Borough	6,907.68	....	683,614.07	26,649.82	....	266,976.00	R 801,277.79	....	....
43. Sea Girt Borough	1,268.98	27.47	1,448,969.24	56,469.55	....	1,278,711.00	....	....	....
44. Shrewsbury Borough	596.76	....	961,292.79	37,464.22	....	1,655,855.00	R 1,145,023.82	....	....
45. Shrewsbury Township	....	....	80,574.56	3,140.16	....	R 121,670.78	68,998.58	....	....
46. South Belmar Borough	....	....	289,905.09	11,298.20	6,615.96	862,242.00	....	....	....
47. Spring Lake Borough	1,895.10	....	1,900,773.32	....	....	1,565,470.50	....	....	....
48. Spring Lake Hts. Borough	1,965.70	124.40	1,207,062.13	47,042.01	....	1,832,538.00	....	....	....
49. Tinton Falls Borough	1,030.97	....	1,922,407.43	74,921.40	....	R 3,904,545.16	R 2,326,494.06	....	....
50. Union Beach Borough	168.43	1,358.36	755,661.46	29,450.30	....	1,916,611.42	....	....	....
51. Upper Freehold Township	1,736.40	....	662,741.06	25,830.20	....	....	R 2,027,746.51	....	....
52. Wall Township	29,545.82	11,733.82	4,610,225.26	179,673.70	105,159.37	11,719,262.72	....	....	....
53. West Long Branch Boro	18.77	....	1,571,481.27	61,243.86	....	2,287,965.50	R 1,665,514.01	....	....
Totals	$175,710.09	$31,317.44	$104,425,137.00	$2,679,616.00	$600,255.00	$204,372,679.57	$76,453,615.98	$185,195.60	....

R Denotes Regional School
J Denotes Joint School

Abstract of Ratables and Exemptions in the County of Monmouth, for the Year 1987 (Continued)

TAXING DISTRICT	12 Apportionment of Taxes		13	14 Amount of Miscellaneous Revenues for the Support of the Local Municipal Budgets				15 Deductions Allowed (C. 73, L. 1976)	
	Section C	Section D							
	II Local Municipal Purposes	Total Tax Levy on Which Tax Rate is Computed (Cols. AIII + B(a), (b) + C1a, b, c, d, + CII)	Total Amount of Real Property Exempt from Taxation	(a) Surplus Revenue Appropriated	(b) Miscellaneous Revenues Anticipated	(c) Receipts from Delinquent Taxes and Liens	(d) Total of Miscellaneous Revenues (a + b + c)	(a) Full Estimated Amount of Senior Citizen, Totally Disabled, and Surviving Spouse Deductions Allowed (C. 129, L. 1976)	(b) Veterans Deductions
1. Aberdeen Township	$ 3,265,552.40	$ 13,997,715.51	$ 38,560,500	$ 1,880,000.00	$ 1,602,994.00	$ 510,000.00	$ 3,992,994.00	$ 79,000	$ 51,800
2. Allenhurst Borough	470,970.41	850,114.88	2,477,500	189,000.00	810,881.06	29,850.00	1,029,731.06	2,000	2,650
3. Allentown Borough	365,500.00	1,407,992.10	10,876,000	200,000.00	182,500.00	45,000.00	427,500.00	10,500	5,500
4. Asbury Park City	6,135,400.00	11,603,372.66	53,341,490	742,000.00	5,204,278.00	839,000.00	6,785,278.00	48,750	12,500
5. Atlantic Highlands Borough	1,649,838.69	5,069,110.75	15,822,500	350,000.00	639,282.34	175,000.00	1,164,282.34	26,000	15,450
6. Avon-By-The-Sea Borough	861,500.00	2,271,854.13	6,253,200	359,000.00	686,700.00	50,000.00	1,095,700.00	12,500	7,850
7. Belmar Borough	2,556,057.69	5,859,969.15	36,192,500	511,000.00	4,381,472.14	235,000.00	5,127,472.14	36,750	16,850
8. Bradley Beach Borough	1,864,246.89	4,955,600.27	4,695,320	230,000.00	1,260,003.23	225,000.00	1,715,003.23	35,750	8,800
9. Brielle Borough	1,798,896.00	5,872,211.04	9,841,000	600,000.00	266,729.60	126,000.00	992,729.60	14,250	15,100
10. Colts Neck Township	159,482.00	8,136,606.20	30,224,076	1,045,000.00	1,768,997.00	244,000.00	3,057,997.00	11,250	19,600
11. Deal Borough	1,036,288.56	2,886,473.79	7,590,500	325,000.00	1,200,437.37	60,000.00	1,585,437.37	3,250	5,050
12. Eatontown Borough	3,838,675.36	11,973,834.53	75,258,500	1,300,000.00	2,079,271.36	168,000.00	3,547,271.36	27,500	28,850
13. Englishtown Borough	155,615.90	860,998.04	4,941,200	130,000.00	127,325.32	30,000.00	287,325.32	8,000	1,600
14. Fair Haven Borough	1,334,056.00	6,822,425.66	18,692,500	360,000.00	615,559.00	135,000.00	1,110,559.00	20,000	21,650
15. Farmingdale Borough	74,083.02	1,042,010.78	1,691,600	123,500.00	129,762.11	30,000.00	283,262.11	6,000	3,900
16. Freehold Borough	2,127,893.24	6,982,783.81	35,977,100	700,000.00	1,642,789.69	200,000.00	2,542,789.69	47,250	26,100
17. Freehold Township	1,343,500.00	20,419,706.95	77,085,600	3,392,400.00	8,536,585.49	254,700.00	12,183,685.49	45,500	52,750
18. Hazlet Township	2,972,511.00	14,952,103.87	65,390,200	610,000.00	2,119,998.00	250,000.00	2,979,998.00	85,250	88,700
19. Highlands Borough	1,479,636.00	4,526,059.03	16,521,500	243,500.00	750,566.00	356,000.00	1,350,066.00	47,250	10,550
20. Holmdel Township	1,041,280.00	17,054,602.29	70,308,600	2,350,000.00	3,339,988.00	400,000.00	6,089,988.00	16,750	24,300
21. Howell Township	1,900,000.00	22,301,107.55	53,892,900	2,965,352.00	6,334,167.64	700,000.00	9,999,519.64	179,250	75,350
22. Interlaken Borough	628,341.78	958,956.24	832,400	55,000.00	127,570.21	8,500.00	191,070.21	2,250	5,950
23. Keansburg Borough	1,806,991.09	4,984,515.42	15,241,350	606,339.22	1,759,550.08	450,000.00	2,815,889.30	70,750	19,200
24. Keyport Borough	1,242,700.00	4,648,151.62	32,174,500	476,000.00	1,069,308.38	182,000.00	1,727,308.38	43.000	18,050
25. Little Silver Borough	1,512,915.00	7,650,777.05	30,092,400	350,000.00	781,091.00	146,000.00	1,277,091.00	11,750	22,350
26. Loch Arbour Village	233,800.00	639,694.90	652,800	93,000.00	100,276.97	20,000.00	213,276.97	1,250	950
27. Long Branch City	6,588,448.37	22,783,885.83	63,878,450	2,200,027.02	5,816,085.67	546,326.23	8,562,438.92	116,750	53,300
28. Manalapan Township	3,199,202.70	22,047,992.29	58,641,900	1,500,000.00	3,631,139.48	450,000.00	5,581,139.48	98,250	67,950
29. Manasquan Borough	1,307,483.52	6,013,531.57	33,165,200	250,000.00	898,298.41	71,207.93	1,219,506.34	50,250	21,850
30. Marlboro Township	2,852,614.00	25,391,662.91	113,299,925	2,100,000.00	3,819,338.00	476,000.00	6,395,338.00	26,500	42,800

Abstract of Ratables and Exemptions in the County of Monmouth, for the Year 1987 (Continued)

* TAXING DISTRICT	12 Apportionment of Taxes		13	14 Amount of Miscellaneous Revenues for the Support of the Local Municipal Budgets				15 Deductions Allowed (C. 73, L. 1976)	
	Section C	Section D							
	II Local Municipal Purposes	Total Tax Levy on Which Tax Rate is Computed (Cols. AIII + B(a), (b) + C1a, b, c, d, + CII)	Total Amount of Real Property Exempt from Taxation	(a) Surplus Revenue Appropriated	(b) Miscellaneous Revenues Anticipated	(c) Receipts from Delinquent Taxes and Liens	(d) Total of Miscellaneous Revenues (a + b + c)	(a) Full Estimated Amount of Senior Citizen, Totally Disabled, and Surviving Spouse Deductions Allowed (C. 129, L. 1976)	(b) Veterans Deductions
31. Matawan Borough	1,527,517.20	6,461,001.28	16,841,900	191,000.00	1,863,666.00	205,000.00	2,259,666.00	32,000	22,800
32. Middletown Township	12,357,398.00	65,676,898.47	238,465,200	4,800,000.00	8,763,824.00	1,880,000.00	15,443,824.00	245,000	226,900
33. Millstone Township	149,000.00	4,076,636.89	8,125,040	1,105,000.00	551,000.00	140,000.00	1,796,000.00	16,250	9,250
34. Monmouth Beach Borough	1,035,319.58	4,655,839.53	25,853,700	450,000.00	466,174.00	130,000.00	1,046,174.00	8,250	10,400
35. Neptune Township	5,362,531.61	20,694,906.31	142,622,300	2,200,000.00	4,486,340.87	850,000.00	7,536,340.87	168,000	90,450
36. Neptune City Borough	1,132,614.33	3,536,460.07	6,633,300	250,000.00	594,250.93	72,000.00	916,250.93	49,500	15,950
37. Ocean Township	5,119,187.78	23,858,152.59	63,875,500	2,460,000.00	3,404,535.22	450,000.00	6,314,535.22	68,000	71,100
38. Oceanport Borough	1,039,000.00	6,012,549.34	92,606,000	424,000.00	723,579.74	131,532.61	1,279,112.35	12,000	21,550
39. Red Bank Borough	2,611,449.55	12,380,703.27	70,562,800	665,850.00	2,955,813.39	632,000.00	4,273,663.39	64,000	19,800
40. Roosevelt Borough	132,618.00	719,535.10	3,737,800	73,500.00	74,557.00	21,175.00	169,232.00	4,500	2,100
41. Rumson Borough	2,877,020.27	12,618,562.12	47,124,500	400,000.00	1,643,458.46	292,052.30	2,335,510.76	32,500	24,200
42. Sea Bright Borough	1,315,542.00	3,094,059.68	2,729,800	150,000.00	409,052.00	75,000.00	634,052.00	10,750	3,750
43. Sea Girt Borough	1,045,995.00	3,830,144.79	37,601,400	365,000.00	565,502.00	85,000.00	1,015,502.00	6,750	12,000
44. Shrewsbury Borough	1,399,939.13	5,199,574.96	8,589,500	580,000.00	513,033.00	128,000.00	1,221,033.00	12,250	12,650
45. Shrewsbury Township	287,839.00	562,223.08	438,100	66,083.00	52,592.00	....	118,675.00	....	....
46. South Belmar Borough	586,172.00	1,756,233.25	924,000	168,000.00	157,525.01	65,000.00	390,525.01	21,750	4,800
47. Spring Lake Borough	1,874,739.00	5,340,982.82	37,516,500	400,000.00	1,423,867.97	100,000.00	1,923,867.97	16,500	15,400
48. Spring Lake Hts. Borough	1,495,605.59	4,582,247.73	9,030,200	250,000.00	476,519.90	115,000.00	841,519.90	34,500	19,550
49. Tinton Falls Borough	1,475,352.68	9,703,720.73	117,447,350	1,000,000.00	2,927,237.33	290,000.00	4,217,237.33	24,250	27,250
50. Union Beach Borough	1,225,000.00	3,926,723.18	13,598,740	339,000.00	1,706,363.33	140,000.00	2,185,363.33	73,000	23,350
51. Upper Freehold Township	83,290.00	2,799,607.77	11,921,700	500,000.00	359,710.00	145,000.00	1,004,710.00	19,000	8,500
52. Wall Township	2,114,166.50	18,728,487.55	166,463,200	2,200,000.00	3,807,204.50	500,000.00	6,507,204.50	116,500	64,500
53. West Long Branch Boro	1,456,000.00	7,042,204.64	53,308,800	500,000.00	800,702.72	185,000.00	1,485,702.72	21,750	27,850
Totals	$103,506,776.84	$492,223,275.99	$2,159,630,541	$45,793,551.24	$100,409,454.92	$14,044,344.07	$160,247,350.23	$2,240,500	$1,481,450

Total Amount of Miscellaneous Revenues (Including Surplus Revenues Appropriated) for the support of the County Budget .... $ 45,321,499.53

Rate per $100 to be applied to Column 11 for apportionment of County Taxes 0.467473215

County Percentage Level of Taxable
Value of Real Property 100.00%

Net County Taxes Apportioned (12A III) $104,425,137.00

‡Adjustments (Net Total 12A IIb)± .... $ +144,392.65

Total County Taxes Apportioned (including Adjustments—Total 12A I) $104,569,529.65

‡Net Overpayments are added to the Net Taxes Apportioned and Net Underpayments are deducted.

Abstract of Ratables and Exemptions in the County of Morris, for the Year 1987

TAXING DISTRICT	1 Taxable Value		2	3	4	5	6
	(a) Land	(b) Improvements (Includes Partial Exemptions and Abatements)	Total Taxable Value of Land and Improvements (Col. 1 (a)+(b))	Total Taxable Value Partial Exemptions and Abatements (Assessed Value)	Net Total Taxable Value of Land and Improvements (Col. 2-3)	Taxable Value of Machinery, Implements and Equipment of Telephone Telegraph and Messenger System Companies (C. 138, L. 1966)	Net Valuation Taxable (Cols. 4+5)
1. Boonton Town	$ 75,559,700	$ 143,281,600	$ 218,841,300	$ 1,000	$ 218,840,300	$ 6,859,926	$ 225,700,226
2. Boonton Township	62,981,500	102,410,150	165,391,650	1,000	165,390,650	693,923	166,084,573
3. Butler Borough	105,919,800	175,547,400	281,467,200	5,900	281,461,300	1,259,054	282,720,354
4. Chatham Borough	141,857,000	182,956,656	324,813,656	48,700	324,764,956	719,246	325,484,202
5. Chatham Township	167,988,500	227,665,123	395,653,623	....	395,653,623	1,030,148	396,683,771
6. Chester Borough	58,067,300	69,424,500	127,491,800	....	127,491,800	641,912	128,133,712
7. Chester Township	104,481,750	172,511,050	276,992,800	....	276,992,800	1,618,137	278,610,937
8. Denville Township	388,749,850	451,492,060	840,241,910	1,000	840,240,910	6,782,063	847,022,973
9. Dover Town	73,391,300	225,274,128	298,665,428	....	298,665,428	7,946,018	306,611,446
10. East Hanover Township	319,124,716	677,363,900	996,488,616	....	996,488,616	3,774,827	1,000,263,443
11. Florham Park Borough	320,546,800	737,949,800	1,058,496,600	....	1,058,496,600	5,195,127	1,063,691,727
12. Hanover Township	319,466,100	627,111,350	946,577,450	....	946,577,450	36,526,417	983,103,867
13. Harding Township	369,856,000	264,514,800	634,370,800	....	634,370,800	2,057,507	636,428,307
14. Jefferson Township	89,016,120	142,825,600	231,841,720	....	231,841,720	1,856,218	233,697,938
15. Kinnelon Borough	359,694,600	352,326,650	712,021,250	33,600	711,987,650	2,136,052	714,123,702
16. Lincoln Park Borough	75,688,480	205,539,765	281,228,245	....	281,228,245	1,223,161	282,451,406
17. Madison Borough	380,239,450	430,524,400	810,763,850	....	810,763,850	43,530,573	854,294,423
18. Mendham Borough	53,289,850	109,399,600	162,689,450	....	162,689,450	1,272,179	163,961,629
19. Mendham Township	55,105,350	109,632,900	164,738,250	....	164,738,250	680,702	165,418,952
20. Mine Hill Township	20,016,700	48,843,200	68,859,900	3,000	68,856,900	409,285	69,266,185
21. Montville Township	307,609,860	567,061,500	874,671,360	....	874,671,360	3,950,285	878,621,645
22. Morris Township	374,565,700	796,122,500	1,170,688,200	....	1,170,688,200	6,660,628	1,177,348,828
23. Morris Plains Borough	110,435,465	283,918,910	394,354,375	....	394,354,375	2,599,208	396,953,583
24. Morristown Town	529,578,400	781,915,700	1,311,494,100	....	1,311,494,100	35,468,000	1,346,962,100
25. Mountain Lakes Borough	81,781,800	114,952,800	196,734,600	2,000	196,732,600	1,703,798	198,436,398

Abstract of Ratables and Exemptions in the County of Morris, for the Year 1987 (Continued)

TAXING DISTRICT	1 Taxable Value		2	3	4	5	6
	(a) Land	(b) Improvements (Includes Partial Exemptions and Abatements)	Total Taxable Value of Land and Improvements (Col. 1 (a)+(b))	Total Taxable Value Partial Exemptions and Abatements (Assessed Value)	Net Total Taxable Value of Land and Improvements (Col. 2-3)	Taxable Value of Machinery, Implements and Equipment of Telephone Telegraph and Messenger System Companies (C. 138, L. 1966)	Net Valuation Taxable (Cols. 4+5)
26. Mt. Arlington Borough	18,774,400	42,377,300	61,151,700	5,000	61,146,700	340,689	61,487,389
27. Mt. Olive Township	166,235,050	384,105,950	550,341,000	32,800	550,308,200	3,366,583	553,674,783
28. Netcong Borough	10,378,140	33,012,100	43,390,240	....	43,390,240	2,251,109	45,641,349
29. Par-Troy Hills Township	614,757,950	1,596,473,840	2,211,231,790	340,200	2,210,891,590	14,516,581	2,225,408,171
30. Passaic Township	169,077,425	290,279,000	459,356,425	....	459,356,425	6,679,036	466,035,461
31. Pequannock Township	240,185,700	345,593,700	585,779,400	28,400	585,751,000	1,952,569	587,703,569
32. Randolph Township	229,691,943	477,642,935	707,334,878	....	707,334,878	5,603,964	712,938,842
33. Riverdale Borough	19,795,600	37,853,000	57,648,600	....	57,648,600	4,277,844	61,926,444
34. Rockaway Borough	29,192,600	70,610,200	99,802,800	....	99,802,800	697,149	100,499,949
35. Rockaway Township	348,709,975	574,433,483	923,143,458	....	923,143,458	3,994,531	927,137,989
36. Roxbury Township	260,925,300	374,908,500	635,833,800	22,000	635,811,800	9,772,392	645,584,192
37. Victory Gardens Borough	5,041,700	8,569,800	13,611,500	....	13,611,500	35,799	13,647,299
38. Washington Township	149,335,500	353,443,400	502,778,900	200,900	502,578,000	2,648,281	505,226,281
39. Wharton Borough	37,430,200	96,696,800	134,127,000	....	134,127,000	534,641	134,661,641
Totals	$7,244,543,574	$12,686,566,050	$19,931,109,624	$725,500	19,930,384,124	$233,265,562	$20,163,649,686

Abstract of Ratables and Exemptions in the County of Morris, for the Year 1987 (Continued)

TAXING DISTRICT	7	8	9	10 Equalization		11	12 Apportionment of Taxes		
							Section A County Taxes		
				(a)	(b)		I	II Adjustments Resulting From	
								(a) County Equalization Table Appeals (R.S. 54:2-37)	
	General Tax Rate to Apply per $100 Valuation	County Equalization Table—Average Ratio of Assessed to True Value of Real Property (R.S. 54:3-17 to R.S. 54:3-19)	True Value of Class II Railroad Property (C. 139, L. 1966)	Amounts Deducted Under R.S. 54:3-17 to R.S. 54:3-19	Amounts Added Under R.S. 54:3-17 to R.S. 54:3-19 and N.J.S.A. 54:11D-7	Net Valuation on Which County Taxes are Apportioned (Cols. 6 + 9 - 10(a) + 10(b))	Total County Taxes Apportioned (Including Total Net Adjustments)	Deduct Overpayment	Add Underpayment
1. Boonton Town	$ 3.500	57.99	$ 47,965	....	$ 172,752,173	$ 398,500,364	$ 1,132,794.59	....	....
2. Boonton Township	2.130	61.16	....	....	108,274,254	274,358,827	779,904.42	....	....
3. Butler Borough	2.480	81.93	5,513	....	69,105,991	351,831,858	1,000,132.65	....	....
4. Chatham Borough	3.210	52.60	81,757	....	299,007,864	624,573,823	1,775,440.91	....	....
5. Chatham Township	3.130	50.59	....	....	388,230,325	784,914,056	2,231,231.19	....	....
6. Chester Borough	2.150	86.09	....	....	22,208,340	150,342,052	427,368.90	....	....
7. Chester Township	2.740	66.18	....	....	143,914,593	422,525,530	1,201,089.58	....	....
8. Denville Township	1.780	93.99	175,586	....	65,711,504	912,910,063	2,595,078.13	....	....
9. Dover Town	3.540	60.31	97,282	....	209,547,470	516,256,198	1,467,532.48	....	....
10. East Hanover Township	1.510	90.43	1,179	....	126,808,457	1,127,073,079	3,203,867.30	....	....
11. Florham Park Borough	1.250	87.43	....	....	170,010,924	1,233,702,651	3,506,977.19	....	....
12. Hanover Township	1.870	66.60	9,133	....	540,143,902	1,523,256,902	4,330,076.79	....	....
13. Harding Township	.840	92.55	....	....	53,227,971	689,656,278	1,960,447.14	....	....
14. Jefferson Township	5.660	33.02	116	....	473,294,436	706,992,490	2,009,727.82	....	....
15. Kinnelon Borough	1.680	113.66	150	$ 84,059,168	....	630,064,684	1,791,049.47	....	....
16. Lincoln Park Borough	3.110	62.13	2,177	....	175,361,572	457,815,155	1,301,405.41	....	....
17. Madison Borough	2.020	81.19	92,369	....	197,422,835	1,051,809,627	2,989,920.11	....	....
18. Mendham Borough	4.320	37.45	....	....	274,284,129	438,245,758	1,245,776.59	....	....
19. Mendham Township	4.970	33.01	....	....	335,130,408	500,549,360	1,422,883.53	....	....
20. Mine Hill Township	3.960	50.72	....	....	69,393,001	138,659,186	394,158.68	....	....
21. Montville Township	2.030	73.30	1,941	....	329,924,383	1,208,547,969	3,435,471.39	....	....
22. Morris Township	2.350	59.95	3,147	....	810,144,919	1,987,496,894	5,649,745.72	....	....
23. Morris Plains Borough	2.510	67.35	8,356	....	203,703,728	600,665,667	1,707,478.53	....	....
24. Morristown Town	1.570	116.18	189,156	158,826,764	....	1,188,324,492	3,377,983.25	....	....
25. Mountain Lakes Borough	3.740	56.74	9,778	....	139,681,547	338,127,723	961,176.68	....	....

Abstract of Ratables and Exemptions in the County of Morris, for the Year 1987 (Continued)

TAXING DISTRICT	7 General Tax Rate to Apply per $100 Valuation	8 County Equalization Table—Average Ratio of Assessed to True Value of Real Property (R.S. 54:3-17 to R.S. 54:3-19)	9 True Value of Class II Railroad Property (C. 139, L. 1966)	10 Equalization (a) Amounts Deducted Under R.S. 54:3-17 to R.S. 54:3-19	10 Equalization (b) Amounts Added Under R.S. 54:3-17 to R.S. 54:3-19 and N.J.S.A. 54:11D-7	11 Net Valuation on Which County Taxes are Apportioned (Cols. 6 + 9 - 10(a) + 10(b))	12 Apportionment of Taxes Section A County Taxes I Total County Taxes Apportioned (Including Total Net Adjustments)	12 Apportionment of Taxes Section A County Taxes II Adjustments Resulting From (a) County Equalization Table Appeals (R.S. 54:2-37) Deduct Overpayment	12 Apportionment of Taxes Section A County Taxes II Adjustments Resulting From (a) County Equalization Table Appeals (R.S. 54:2-37) Add Underpayment
26. Mt. Arlington Borough	5.300	42.03	239	....	85,107,520	146,595,148	416,717.79	....	....
27. Mt. Olive Township	3.140	64.39	182	....	308,506,561	862,181,526	2,450,874.97	....	....
28. Netcong Borough	5.780	35.88	31,857	....	79,904,740	125,577,946	356,973.37	....	....
29. Par-Troy Hills Township	2.450	61.16	3,758	....	1,430,251,113	3,655,663,042	10,391,747.88	....	....
30. Passaic Township	1.990	84.06	3.372	....	92,423,837	558,462,670	1,587,510.45	....	....
31. Pequannock Township	2.380	82.44	125	....	130,201,685	717,905,379	2,040,749.27	....	....
32. Randolph Township	3.040	65.02	7,288	....	389,349,685	1,102,295,815	3,133,434.36	....	....
33. Riverdale Borough	4.730	39.27	3.260	....	92,746,960	154,676,664	439,690.66	....	....
34. Rockaway Borough	5.960	31.28	3,959	....	227,916,876	328,420,784	933,583.31	....	....
35. Rockaway Township	2.790	75.06	79	....	318,934,960	1,246,073,028	3,542,141.77	....	....
36. Roxbury Township	3.080	60.99	95,618	....	425,005,726	1,070,685,536	3,043,577.60	....	....
37. Victory Gardens Borough	3.710	44.38	....	....	17,274,278	30,921,577	87,899.03	....	....
38. Washington Township	3.330	61.21	....	....	323,563,321	828,789,602	2,355,953.62	....	....
39. Wharton Borough	3.620	58.02	54	....	101,833,619	236,495,314	672,272.62	....	....
Totals	....	....	$875,396	$242,885,932	$9,400,305,607	$29,321,944,757	$83,351,845.15	....	....

Abstract of Ratables and Exemptions in the County of Morris, for the Year 1987 (Continued)

TAXING DISTRICT	12 Apportionment of Taxes								
	Section A County Taxes			Section B		Section C Local Taxes to Be Raised for			
	II Adjustments Resulting From		III	(a)	(b)	I District School Purposes			
	(b) Appeals and Corrected Errors (R.S. 54:4-49; R.S. 54:4-53)		Net County Taxes Apportioned	County Library Taxes	Local Health Service Taxes (R.S. 26:3A2-19)	(a) As Required by District School Budget	(b) Regional Consolidated and Joint School Budgets	(c) As Required by Local Municipal Budget	(d) County Vocational School Budget (C. 30, L. 1977)
	Deduct Overpayment	Add Underpayment							
1. Boonton Town	$ 29.32	....	$ 1,132,765.27	$ 34,284.79	....	$ 4,954,989.00	....	....	....
2. Boonton Township	1,795.10	....	778,109.32	23,551.93	....	2,127,029.00	....	....	....
3. Butler Borough	14,641.44	....	985,491.21	29,705.48	....	4,392,801.50	....	....	....
4. Chatham Borough	62.48	....	1,775,378.43	....	....	6,395,762.00	$ 104,099.29	....	....
5. Chatham Township	4,677.74	....	2,226,553.45	....	....	7,155,486.00	130,900.71	....	....
6. Chester Borough	1,232.93	....	426,135.97	....	....	1,047,474.49	658,144.07	....	....
7. Chester Township	372.86	....	1,200,716.72	....	....	3,008,506.43	2,089,309.77	....	....
8. Denville Township	4,603.57	....	2,590,474.56	....	....	5,172,970.50	4,159,772.31	....	....
9. Dover Town	4,045.68	....	1,463,486.80	....	....	5,299,894.00	....	....	....
10. East Hanover Township	40,903.92	....	3,162,963.38	....	....	5,227,039.26	2,941,270.11	....	....
11. Florham Park Borough	1,515.79	....	3,505,461.40	....	....	3,843,075.60	3,069,193.09	....	....
12. Hanover Township	36,220.63	....	4,293,856.16	129,712.33	....	6,989,556.00	3,947,564.37	....	....
13. Harding Township	9,188.78	....	1,951,258.36	58,984.05	....	2,038,149.50	....	....	....
14. Jefferson Township	378.74	....	2,009,349.08	60,814.72	....	8,458,011.00	....	....	....
15. Kinnelon Borough	145.95	....	1,790,903.52	....	....	7,653,680.00	....	....	....
16. Lincoln Park Borough	1,982.58	....	1,299,422.83	....	....	5,427,548.00	....	....	....
17. Madison Borough	12,983.63	....	2,976,936.48	....	....	8,947,079.00	....	....	....
18. Mendham Borough	622.62	....	1,245,153.97	37,684.00	....	2,329,790.00	2,420,960.09	....	....
19. Mendham Township	4,807.30	....	1,418,076.23	42,897.49	....	2,424,993.00	2,753,613.37	....	....
20. Mine Hill Township	13.34	....	394,145.34	11,929.37	....	1,725,287.83	....	....	....
21. Montville Township	9,082.80	....	3,426,386.59	103,618.95	....	12,099,683.00	....	....	....
22. Morris Township	69,551.69	....	5,580,194.03	....	....	....	17,237,086.44	....	....
23. Morris Plains Borough	148,158.13	....	1,559,320.40	45,959.01	....	4,854,539.00	....	....	....
24. Morristown Town	133,562.00	....	3,244,421.25	....	....	....	8,971,897.06	....	....
25. Mountain Lakes Borough	84.15	....	961,092.53	29,088.56	....	5,206,832.29	....	....	....

Abstract of Ratables and Exemptions in the County of Morris, for the Year 1987 (Continued)

TAXING DISTRICT	12 Apportionment of Taxes								
	Section A County Taxes			Section B		Section C Local Taxes to Be Raised for			
	II Adjustments Resulting From		III Net County Taxes Apportioned	(a) County Library Taxes	(b) Local Health Service Taxes (R.S. 26:3A2-19)	I District School Purposes			
	(b) Appeals and Corrected Errors (R.S. 54:4-49; R.S. 54:4-53)					(a) As Required by District School Budget	(b) Regional Consolidated and Joint School Budgets	(c) As Required by Local Municipal Budget	(d) County Vocational School Budget (C. 30, L. 1977)
	Deduct Overpayment	Add Underpayment							
26. Mt. Arlington Borough	121.68	....	416,596.11	....	....	1,888,313.00	....	....	....
27. Mt. Olive Township	4,426.30	....	2,446,448.67	74,029.55	....	11,801,193.70	....	....	....
28. Netcong Borough	739.17	....	356,234.20	10,778.61	....	1,036,858.97	657,169.57	....	....
29. Par-Troy Hills Township	53,224.58	....	10,338,523.30	312,465.85	....	34,104,726.69	....	....	....
30. Passaic Township	22,097.16	....	1,565,413.29	....	....	3,465,846.00	2,035,313.31	....	....
31. Pequannock Township	4,251.98	....	2,036,497.29	....	....	9,097,728.50	....	....	....
32. Randolph Township	1,871.81	....	3,131,562.55	....	....	13,926,215.75	....	....	....
33. Riverdale Borough	723.09	....	438,967.57	13,282.55	....	1,635,972.00	....	....	....
34. Rockaway Borough	....	....	933,583.31	....	....	2,064,922.00	1,417,760.19	....	....
35. Rockaway Township	85,420.28	....	3,456,721.49	103,953.22	....	9,330,975.88	5,552,201.47	....	....
36. Roxbury Township	2,315.08	....	3,041,262.52	....	....	12,421,494.38	....	....	....
37. Victory Gardens Borough	....	....	87,899.03	2,660.41	....	314,460.00	....	....	....
38. Washington Township	147.66	....	2,355,805.96	71,301.13	....	7,245,707.00	3,444,117.42	....	....
39. Wharton Borough	15,398.73	....	656,873.89	....	....	1,875,011.50	1,088,181.53	....	....
Totals	$691,400.69	....	$82,660,444.46	$1,196,702.00	....	$226,989,601.77	$62,678,554.17	....	....

Abstract of Ratables and Exemptions in the County of Morris, for the Year 1987 (Continued)

TAXING DISTRICT	12 Apportionment of Taxes		13	14 Amount of Miscellaneous Revenues for the Support of the Local Municipal Budgets				15 Deductions Allowed (C. 73, L. 1976)	
	Section C	Section D							
	II Local Municipal Purposes	Total Tax Levy on Which Tax Rate is Computed (Cols. AIII + B(a), (b) + C1a, b, c, d, + CII)	Total Amount of Real Property Exempt from Taxation	(a) Surplus Revenue Appropriated	(b) Miscellaneous Revenues Anticipated	(c) Receipts from Delinquent Taxes and Liens	(d) Total of Miscellaneous Revenues (a + b + c)	(a) Full Estimated Amount of Senior Citizen, Totally Disabled, and Surviving Spouse Deductions Allowed (C. 129, L. 1976)	(b) Veterans Deductions
1. Boonton Town	$ 1,760,985.14	$ 7,883,024.20	$ 21,092,700	$ 605,000.00	$ 1,076,044.71	$ 111,000.00	$ 1,792,044.71	$ 63,750.00	$ 24,150.00
2. Boonton Township	597,219.84	3,525,910.09	10,920,500	300,000.00	352,895.70	85,000.00	737,895.70	16,250.00	12,300.00
3. Butler Borough	1,586,027.38	6,994,025.57	40,686,000	148,301.35	1,658,181.66	88,000.00	1,894,483.01	43,750.00	25,500.00
4. Chatham Borough	2,145,110.82	10,420,350.54	37,647,100	1,100,000.00	1,137,308.31	285,000.00	2,522,308.31	29,500.00	29,250.00
5. Chatham Township	2,869,855.12	12,382,795.28	32,100,700	700,000.00	1,251,896.69	175,000.00	2,126,896.69	15,250.00	28,000.00
6. Chester Borough	613,797.21	2,745,551.74	8,737,500	70,000.00	379,910.94	100,000.00	549,910.94	4,000.00	3,800.00
7. Chester Township	1,310,066.93	7,608,599.85	32,515,200	600,000.00	1,191,638.48	130,000.00	1,921,638.48	7,250.00	13,150.00
8. Denville Township	3,111,956.66	15,035,174.03	65,582,100	700,000.00	2,733,820.43	275,000.00	3,708,820.43	72,750.00	50,600.00
9. Dover Town	4,080,643.47	10,844,024.27	39,194,700	460,000.00	2,082,106.04	307,000.00	2,849,106.04	75,750.00	29,450.00
10. East Hanover Township	3,757,141.99	15,088,414.74	64,061,900	....	4,456,985.75	350,000.00	4,806,985.75	42,000.00	33,050.00
11. Florham Park Borough	2,809,906.00	13,227,636.09	132,079,175	700,000.00	1,388,018.00	85,000.00	2,173,018.00	18,250.00	35,800.00
12. Hanover Township	2,961,656.26	13,322,345.12	96,219,000	2,200,000.00	2,661,510.87	270,000.00	5,131,510.87	59,250.00	48,750.00
13. Harding Township	1,256,882.68	5,305,274.59	73,026,200	438,000.00	600,028.63	76,000.00	1,114,028.63	7,000.00	11,400.00
14. Jefferson Township	2,693,392.54	13,221,567.34	20,585,200	746,800.00	2,464,530.91	483,000.00	3,694,330.91	82,250.00	49,050.00
15. Kinnelon Borough	2,496,684.37	11,941,267.89	43,730,300	900,000.00	633,509.00	250,000.00	1,783,509.00	9,750.00	25,800.00
16. Lincoln Park Borough	2,051,467.68	8,778,438.51	22,959,340	647,649.00	2,223,289.05	196,000.00	3,066,938.05	32,750.00	26,450.00
17. Madison Borough	5,326,028.65	17,250,044.13	135,694,400	855,000.00	3,605,791.13	100,000.00	4,560,791.13	56,250.00	42,950.00
18. Mendham Borough	1,033,540.00	7,067,128.06	22,010,500	687,500.00	751,328.15	50,000.00	1,488,828.15	9,000.00	15,750.00
19. Mendham Township	1,571,603.56	8,211.183.65	14,366,400	650,000.00	615,348.40	140,000.00	1,405,348.40	4,250.00	12,000.00
20. Mine Hill Township	610,374.00	2,741,736.54	3,099,600	210,683.00	377,666.00	70,000.00	658,349.00	30,000.00	14,600.00
21. Montville Township	2,148,256.02	17,777,946.56	56,786,300	943,000.00	2,429,491.95	424,000.00	3,796,491.95	42,750.00	46,000.00
22. Morris Township	4,801,307.50	27,618,587.97	102,621,300	1,100,000.00	4,604,328.23	685,000.00	6,389,328.23	55,750.00	56,500.00
23. Morris Plains Borough	3,476,557.26	9,936,375.67	15,941,040	60,000.00	1,038,147.00	100,000.00	1,198,147.00	23,500.00	22,700.00
24. Morristown Town	8,809,968.00	21,026,286.31	434,759,000	....	9,156,915.00	690,000.00	9,846,915.00	46,750.00	21,450.00
25. Mountain Lakes Borough	1,216,487.39	7,413,500.77	39,741,000	534,801.00	648,059.52	50,000.00	1,232,860.52	1,000.00	9,650.00

Abstract of Ratables and Exemptions in the County of Morris, for the Year 1987 (Continued)

TAXING DISTRICT	12 Apportionment of Taxes		13	14 Amount of Miscellaneous Revenues for the Support of the Local Municipal Budgets				15 Deductions Allowed (C. 73, L. 1976)	
	Section C	Section D							
	II Local Municipal Purposes	Total Tax Levy on Which Tax Rate is Computed (Cols. AIII + B(a), (b) + C1a, b, c, d, + CII)	Total Amount of Real Property Exempt from Taxation	(a) Surplus Revenue Appropriated	(b) Miscellaneous Revenues Anticipated	(c) Receipts from Delinquent Taxes and Liens	(d) Total of Miscellaneous Revenues (a + b + c)	(a) Full Estimated Amount of Senior Citizen, Totally Disabled, and Surviving Spouse Deductions Allowed (C. 129, L. 1976)	(b) Veterans Deductions
26. Mt. Arlington Borough	952,158.22	3,257,067.33	5,833,500	150,000.00	370,213.82	103,031.62	623,245.44	14,750.00	9,450.00
27. Mt. Olive Township	3,044,349.56	17,366,021.48	37,570,000	1,119,471.42	3,349,198.21	435,000.00	4,903,669.63	56,500.00	33,950.00
28. Netcong Borough	576,291.83	2,637,333.18	2,427,400	150,000.00	426,247.96	66,854.56	643,102.52	30,250.00	9,450.00
29. Par-Troy Hills Township	9,554,291.93	54,310,007.77	237,825,770	3,296,000.00	7,801,562.19	836,000.00	11,933,562.19	144,500.00	118,750.00
30. Passaic Township	2,191,132.92	9,257,705.52	24,199,050	370,000.00	2,040,422.49	274,538.64	2,684,961.13	36,500.00	25,900.00
31. Pequannock Township	2,824,234.91	13,958,460.70	116,175,800	700,000.00	1,937,902.25	100,000.00	2,737,902.25	74,750.00	56,500.00
32. Randolph Township	4,592,987.00	21,650,765.30	69,797,000	990,000.00	3,506,674.42	344,000.00	4,840,674.42	26,000.00	45,000.00
33. Riverdale Borough	837,309.61	2,925,531.73	3,654,300	367,000.00	501,497.24	50,000.00	918,497.24	14,250.00	11,550.00
34. Rockaway Borough	1,567,777.56	5,984,043.06	13,625,200	500,000.00	682,285.50	100,000.00	1,282,285.50	34,500.00	23,150.00
35. Rockaway Township	7,361,124.47	25,804,976.53	434,847,200	875,000.00	3,024,591.63	634,000.00	4,533,591.63	63,250.00	53,550.00
36. Roxbury Township	4,396,023.36	19,858,780.26	51,428,600	1,299,128.00	2,788,452.64	511,734.00	4,599,314.64	75,250.00	64,500.00
37. Victory Gardens Borough	100,603.86	505,623.30	801,000	136,500.00	76,570.31	15,000.00	228,070.31	4,250.00	1,650.00
38. Washington Township	3,694,277.02	16,811,208.53	31,489,300	1,042,000.00	1,849,492.25	353,000.00	3,244,492.25	23,500.00	32,000.00
39. Wharton Borough	1,241,220.00	4,861,286.92	9,290,300	300,000.00	555,692.63	31,000.00	886,692.63	25,250.00	16,950.00
Totals	$108,030,698.72	$481,556,001.12	$2,605,121,575	$26,651,833.77	$78,429,554.09	$9,429,158.82	$114,510,546.68	$1,472,250.00	$1,190,450.00

Total Amount of Miscellaneous Revenues (Including Surplus Revenues Appropriated) for the support of the County Budget	$34,330,131.06
Rate per $100 to be applied to Column 11 for apportionment of County Taxes	.28426438
Rate per $100 to be applied to Column 11 for apportionment of County Library	.00860374

County Percentage Level of Taxable Value of Real Property	100%
Net County Taxes Apportioned (12A III)	$82,660,444.46
Adjustments (Net Total 12A II)	$ 691,400.69
Total County Taxes Apportioned (Including Adjustments—Total 12A I)	$83,351,845.15

Abstract of Ratables and Exemptions in the County of Ocean, for the Year 1987

	1 Taxable Value		2	3	4	5	6
TAXING DISTRICT	(a) Land	(b) Improvements (Includes Partial Exemptions and Abatements)	Total Taxable Value of Land and Improvements (Col. 1 (a)+(b))	Total Taxable Value Partial Exemptions and Abatements (Assessed Value)	Net Total Taxable Value of Land and Improvements (Col. 2-3)	Taxable Value of Machinery, Implements and Equipment of Telephone Telegraph and Messenger System Companies (C. 138, L. 1966)	Net Valuation Taxable (Cols. 4+5)
1. Barnegat Township*	$ 154,250,000	$ 216,858,800	$ 371,108,800	....	$ 371,108,800	$ 6,160,900	$ 377,269,700
2. Barnegat Light Borough	72,555,500	57,169,700	129,725,200	....	129,725,200	234,209	129,959,409
3. Bay Head Borough	167,988,650	74,091,950	242,080,600	....	242,080,600	653,551	242,734,151
4. Beach Haven Borough	124,219,900	135,106,996	259,326,896	....	259,326,896	1,337,564	260,664,460
5. Beachwood Borough	33,673,825	80,909,713	114,583,538	....	114,583,538	487,770	115,071,308
6. Berkeley Township	240,798,800	677,422,800	918,221,600	....	918,221,600	7,340,800	925,562,400
7. Brick Township	495,435,900	1,115,483,350	1,610,919,250	....	1,610,919,250	12,415,297	1,623,334,547
8. Dover Township	1,073,885,816	1,510,504,000	2,584,389,816	$ 16,391,700	2,567,998,116	26,256,731	2,594,254,847
9. Eagleswood Township	13,567,701	18,087,300	31,655,001	....	31,655,001	338,230	31,993,231
10. Harvey Cedars Borough	95,763,600	60,706,530	156,470,130	....	156,470,130	533,612	157,003,742
11. Island Heights Borough	21,898,200	36,038,400	57,936,600	....	57,936,600	199,178	58,135,778
12. Jackson Township	131,382,875	261,698,980	393,081,855	....	393,081,855	4,198,252	397,280,107
13. Lacey Township	153,680,800	375,773,500	529,454,300	4,700	529,449,600	6,498,990	535,948,590
14. Lakehurst Borough	5,427,400	17,706,900	23,134,300	....	23,134,300	1,734,383	24,868,683
15. Lakewood Township	219,895,800	828,145,710	1,048,041,510	33,844,200	1,014,197,310	17,097,352	1,031,294,662
16. Lavallette Borough	238,393,900	137,385,460	375,779,360	....	375,779,360	2,697,868	378,477,228
17. Little Egg Harbor Township	111,584,100	226,834,500	338,418,600	66,700	338,351,900	9,544,110	347,896,010
18. Long Beach Township	829,313,626	605,450,065	1,434,763,691	....	1,434,763,691	4,546,725	1,439,310,416
19. Manchester Township	353,584,600	872,439,500	1,226,024,100	....	1,226,024,100	10,642,879	1,236,666,979
20. Mantoloking Borough	152,538,700	82,964,200	235,502,900	....	235,502,900	378,362	235,881,262
21. Ocean Township	70,973,197	114,185,577	185,158,774	....	185,158,774	1,177,107	186,335,881
22. Ocean Gate Borough	8,344,315	29,212,093	37,556,408	....	37,556,408	222,074	37,778,482
23. Pine Beach Borough	20,338,700	37,238,350	57,577,050	....	57,577,050	236,957	57,814,007
24. Plumsted Township *	38,894,050	83,466,200	122,360,250	....	122,360,250	3,175,455	125,535,705
25. Pt. Pleasant Borough	163,049,500	390,281,550	553,331,050	20,400	553,310,650	4,216,633	557,527,283
26. Pt. Pleasant Beach Boro	154,538,000	169,080,000	323,618,000	7,700	323,610,300	699,913	324,310,213
27. Seaside Heights Borough*	138,079,150	119,030,140	257,109,290	....	257,109,290	769,961	257,879,251
28. Seaside Park Borough	62,342,590	74,015,350	136,357,940	....	136,357,940	428,414	136,786,354
29. Ship Bottom Borough	78,919,870	97,129,074	176,048,944	....	176,048,944	442,259	176,491,203
30. South Toms River Borough	7,298,850	23,826,600	31,125,450	....	31,125,450	276,143	31,401,593
31. Stafford Township	275,756,500	336,994,900	612,751,400	....	612,751,400	7,207,613	619,959,013
32. Surf City Borough	110,640,800	131,354,900	241,995,700	....	214,995,700	2,253,973	244,249,673
33. Tuckerton Borough	20,785,750	35,315,300	56,101,050	....	56,101,050	500,754	56,601,804
Totals	$5,839,800,965	$9,031,908,388	$14,871,709,353	$50,335,400	$14,821,373,953	$134,904,019	$14,956,277,972

*Revalued District

Abstract of Ratables and Exemptions in the County of Ocean, for the Year 1987 (Continued)

TAXING DISTRICT	7	8	9	10		11	12		
				Equalization			Apportionment of Taxes		
							Section A County Taxes		
	General Tax Rate to Apply per $100 Valuation	County Equalization Table—Average Ratio of Assessed to True Value of Real Property (R.S. 54:3-17 to R.S. 54:3-19)	True Value of Class II Railroad Property (C. 139. L. 1966)	(a) Amounts Deducted Under R.S. 54:3-17 to R.S. 54:3-19	(b) Amounts Added Under R.S. 54:3-17 to R.S. 54:3-19 and N.J.S.A. 54:11D-7	Net Valuation on Which County Taxes are Apportioned (Cols. 6 + 9 - 10(a) + 10(b))	I Total County Taxes Apportioned (Including Total Net Adjustments)	II Adjustments Resulting From (a) County Equalization Table Appeals (R.S. 54:2-37) Deduct Overpayment	Add Underpayment
1. Barnegat Township	$ 1.730	153.77	....	$ 129,226,598	....	$ 248,043,102	$ 1,118,964.03	....	....
2. Barnegat Light Borough	1.376	66.13	....	....	$67,045,324	197,004,733	888,721.39	....	....
3. Bay Head Borough	1.305	92.33	$ 412,763	....	20,757,287	263,904,201	1,190,516.11	....	....
4. Beach Haven Borough	1.662	72.39	....	....	100,965,369	361,629,829	1,631,372.80	....	....
5. Beachwood Borough	4.443	58.33	....	....	82,256,442	197,327,750	890,178.57	....	....
6. Berkeley Township	2.448	71.49	....	....	371,184,840	1,296,747,240	5,849,844.26	....	....
7. Brick Township	3.064	64.82	....	....	884,294,106	2,507,628,655	11,312,333.39	....	....
8. Dover Township	3.044	78.33	6,050	....	738,934,513	3,333,195,410	15,036,603.47	....	....
9. Eagleswood Township	3.207	68.58	....	....	14,730,255	46,723,486	210,777.48	....	....
10. Harvey Cedars Borough	1.524	67.86	....	....	74,370,956	231,374,698	1,043,770.06	....	....
11. Island Heights Borough	2.476	86.38	....	....	9,380,448	67,516,226	304,577.02	....	....
12. Jackson Township	5.266	51.96	....	....	368,144,267	765,424,374	3,452,957.71	....	....
13. Lacey Township	2.304	67.84	....	....	253,558,541	789,507,131	3,561,599.07	....	....
14. Lakehurst Borough	5.443	60.30	316	....	15,500,408	40,369,407	182,113.16	....	....
15. Lakewood Township	2.707	95.21	8,183	....	59,645,290	1,090,948,135	4,921,449.99	....	....
16. Lavallette Borough	1.301	87.89	....	....	52,674,231	431,151,459	1,944,996.54	....	....
17. Little Egg Harbor Township	3.138	81.93	....	....	75,546,560	423,442,570	1,910,220.44	....	....
18. Long Beach Township	1,017	102.70	....	35,177,166	....	1,404,133,250	6,334,280.56	....	....
19. Manchester Township	1.664	121.04	146	211,110,664	....	1,025,556,261	4,626,456.28	....	....
20. Mantoloking Borough	.796	96.64	....	....	8,334,654	244,215,916	1,101,698.95	....	....
21. Ocean Township	2.806	93.91	....	....	12,501,982	198,837,863	896,990.95	....	....
22. Ocean Gate Borough	3.356	71.92	....	....	14,787,582	52,566,064	237,134.33	....	....
23. Pine Beach Borough	2.882	87.91	....	....	8,033,720	65,847,727	297,050.14	....	....
24. Plumsted Township	2.039	108.66	....	8,836,516	....	116,699,187	526,449.60	....	....
25. Pt. Pleasant Borough	2.867	70.92	....	....	230,465,282	787,992,565	3,554,766.61	....	....
26. Pt. Pleasant Beach Boro	2.239	79.61	1,081	....	88,832,903	413,144,197	1,863,762.76	....	....
27. Seaside Heights Borough	1.499	117.22	....	35,035,970	....	222,843,281	1,005,283.41	....	....
28. Seaside Park Borough	3.196	52.29	....	....	125,568,884	262,355,238	1,183,528.48	....	....
29. Ship Bottom Borough	1.587	76.28	....	....	56,646,484	233,137,687	1,051,723.20	....	....
30. South Toms River Borough	5.246	48.60	....	....	33,554,991	64,956,584	293,030.04	....	....
31. Stafford Township	2.008	87.68	....	....	87,916,041	707,875,054	3,193,343.08	....	....
32. Surf City Borough	1.391	77.23	....	....	72,314,720	316,564,393	1,428,075.06	....	....
33. Tuckerton Borough	3.989	51.79	....	....	35,314,029	91,915,833	414,648.55	....	....
Totals	....	....	$428,539	$419,387,116	$3,963,260,111	$18,500,579,506	$83,459,217.49	....	....

Abstract of Ratables and Exemptions in the County of Ocean, for the Year 1987 (Continued)

TAXING DISTRICT	12 Apportionment of Taxes								
	Section A County Taxes			Section B		Section C Local Taxes to Be Raised for			
	II Adjustments Resulting From		III	(a)	(b)	I District School Purposes			
	(b) Appeals and Corrected Errors (R.S. 54:4-49; R.S. 54:4-53)		Net County Taxes Apportioned	County Library Taxes	Local Health Service Taxes (R.S. 26:3A2-19)	(a) As Required by District School Budget	(b) Regional Consolidated and Joint School Budgets	(c) As Required by Local Municipal Budget	(d) County Vocational School Budget (C. 30, L. 1977)
	Deduct Overpayment	Add Underpayment							
1. Barnegat Township	$ 4,062.12	....	$ 1,114,901.91	$ 69,083.99	$ 30,532.18	$ 3,895,154.25	....	....	....
2. Barnegat Light Borough	1,214.47	....	887,506.92	54,997.44	24,345.13	....	$ 505,163.25	....	....
3. Bay Head Borough	2,033.81	....	1,188,482.30	73,647.79	32,599.64	905,250.00	....	....	....
4. Beach Haven Borough	43.74	....	1,631,329.06	....	....	558,254.00	662,079.49	....	....
5. Beachwood Borough	740.77	....	889,437.80	55,117.63	24,399.58	....	2,918,792.22	....	....
6. Berkeley Township	1,822.02	....	5,848,022.24	362,396.14	160,431.15	6,209,139.00	6,000,945.74	....	....
7. Brick Township	15,147.68	....	11,297,185.71	700,045.16	309,818.69	27,534,962.10	....	....	....
8. Dover Township	12,903.66	....	15,023,699.81	931,005.32	412,117.29	....	49,435,266.26	....	....
9. Eagleswood Township	415.45	....	210,362.03	13,035.62	5,769.96	410,739.00	354,857.15	....	....
10. Harvey Cedars Borough	125.97	....	1,043,644.99	64,675.10	....	....	710,796.85	....	....
11. Island Heights Borough	....	$ 301.57	304,878.59	18,893.96	8,365.72	502,645.24	300,938.11	....	....
12. Jackson Township	2,234.77	....	3,450,722.94	213,833.75	94,678.97	11,875,063.32	....	....	....
13. Lacey Township	658.16	....	3,560,942.91	220,672.21	97,695.41	7,940,392.00	....	....	....
14. Lakehurst Borough	2.02	....	182,111.14	11,285.53	4,906.[illegible]	597,593.00	....	....	....
15. Lakewood Township	36,431.40	....	4,885,018.59	....	133,864.[illegible]	13,665,718.21	....	....	....
16. Lavallette Borough	2,087.06	....	1,942,909.48	120,399.84	53,297.68	1,249,648.00	....	....	....
17. Little Egg Harbor Township	2,488.12	....	1,907,732.32	118,219.44	52,331.[illegible]0	3,290,239.00	3,291,777.59	....	....
18. Long Beach Township	7,388.66	....	6,326,891.90	392,067.50	....	....	4,612,391.55	....	....
19. Manchester Township	4,578.40	....	4,621,877.88	286,410.61	126,744.03	9,448,440.50	....	....	....
20. Mantoloking Borough	....	2,333.61	1,104,032.56	68,420.71	30,298.27	84,587.80	....	....	....
21. Ocean Township	1,582.27	....	895,408.68	55,486.43	24,560.49	3,611,284.98	....	....	....
22. Ocean Gate Borough	166.34	....	236,967.99	14,684.78	6,500.83	372,478.00	278,776.56	....	....
23. Pine Beach Borough	....	....	297,050.14	18,408.37	8,149.86	....	1,007,831.68	....	....
24. Plumsted Township	552.95	....	525,896.65	32,589.78	14,441.60	1,736,214.00	....	....	....
25. Pt. Pleasant Borough	826.97	....	3,553,939.64	220,237.67	97,501.77	9,759,511.50	....	....	....
26. Pt. Pleasant Beach Boro	1,099.46	....	1,862,663.30	115,428.64	51,099.92	3,720,812.50	....	....	....
27. Seaside Heights Borough	183.43	....	1,005,099.96	62,286.35	27,575.22	574,638.00	1,097,148.92	....	....
28. Seaside Park Borough	....	....	1,183,528.48	73,343.95	32,471.26	548,229.00	1,437,384.67	....	....
29. Ship Bottom Borough	....	138.70	1,051,861.90	65,185.22	28,860.04	....	732,862.88	....	....
30. South Toms River Borough	....	....	293,030.04	18,159.24	8,039.57	....	891,478.33	....	....
31. Stafford Township	13,700.14	....	3,179,642.94	197,017.54	87,135.37	5,045,720.00	1,212,448.37	....	....
32. Surf City Borough	....	1,480.87	1,429,555.93	88,594.85	....	....	955,292.11	....	....
33. Tuckerton Borough	....	41.85	414,690.40	25,699.44	11,377.98	629,665.63	714,623.18	....	....
Totals	$112,486.94	$4,296.60	$83,351,027.15	$4,761,330.00	$2,000,000.00	$114,166,379.03	$77,120,854.91	....	....

C—Central Regional
P—Pinelands Regional

S—Southern Regional
T—Toms River Regional

L—Long Beach Consolidated

Abstract of Ratables and Exemptions in the County of Ocean, for the Year 1987 (Continued)

TAXING DISTRICT	12 Apportionment of Taxes		13	14 Amount of Miscellaneous Revenues for the Support of the Local Municipal Budgets				15 Deductions Allowed (C. 73, L. 1976)	
	Section C	Section D							
	II Local Municipal Purposes	Total Tax Levy on Which Tax Rate is Computed (Cols. AIII + B(a), (b) + C1a, b, c, d, + CII)	Total Amount of Real Property Exempt from Taxation	(a) Surplus Revenue Appropriated	(b) Miscellaneous Revenues Anticipated	(c) Receipts from Delinquent Taxes and Liens	(d) Total of Miscellaneous Revenues (a + b + c)	(a) Full Estimated Amount of Senior Citizen, Totally Disabled, and Surviving Spouse Deductions Allowed (C. 129, L. 1976)	(b) Veterans Deductions
1. Barnegat Township	$ 1,413,500.00	$ 6,523,172.33	$ 22,468,700	$ 1,203,100.00	$ 1,021,257.98	$ 300,000.00	$ 2,524,357.98	$ 69,000.00	$ 32,650.00
2. Barnegat Light Borough	315,000.00	1,787,012.74	29,662,600	298,000.00	266,495.58	63,000.00	627,495.58	7,750.00	5,150.00
3. Bay Head Borough	967,500.00	3,167,479.73	8,826,200	400,000.00	462,267.21	55,000.00	917,267.21	4,750.00	5,900.00
4. Beach Haven Borough	1,478,000.00	4,329,662.55	15,838,800	628,400.00	483,600.00	120,000.00	1,232,000.00	19,750.00	8,600.00
5. Beachwood Borough	1,224,000.00	5,111,747.23	6,994,380	435,000.00	870,910.36	259,000.00	1,564,910.36	75,000.00	29,250.00
6. Berkeley Township	4,068,111.86	22,649,046.13	335,310,700	2,600,000.00	4,529,495.71	800,000.00	7,929,495.71	1,139,500.00	256,200.00
7. Brick Township	9,881,654.23	49,723,665.89	170,215,800	3,200,000.00	7,101,642.44	1,500,000.00	11,801,642.44	526,500.00	247,900.00
8. Dover Township	13,150,877.16	78,952,965.84	255,492,600	7,500,000.00	10,008,927.68	2,000,000.00	19,508,927.68	683,750.00	237,700.00
9. Eagleswood Township	31,000.00	1,025,763.76	4,369,150	134,878.10	477,490.78	100,000.00	712,368.88	18,000.00	4,350.00
10. Harvey Cedars Borough	573,000.00	2,392,116.94	8,170,900	261,000.00	217,725.00	69,000.00	547,725.00	4,250.00	3,100.00
11. Island Heights Borough	303,541.42	1,439,263.04	5,738,300	128,000.00	232,236.39	100,100.00	460,336.39	17,250.00	6,850.00
12. Jackson Township	5,284,000.00	20,918,298.98	62,021,170	1,600,000.00	3,209,475.93	1,404,000.00	6,213,475.93	130,000.00	73,250.00
13. Lacey Township	525,000.00	12,344,702.53	44,232,870	3,600,000.00	9,171,967.71	200,000.00	12,971,967.71	309,750.00	103,850.00
14. Lakehurst Borough	557,400.00	1,353,386.06	8,254,700	....	533,619.04	135,000.00	668,619.04	18,250.00	8,300.00
15. Lakewood Township	9,225,217.90	27,909,819.37	174,382,900	2,000,000.00	6,660,376.28	1,100,000.00	9,760,376.28	447,000.00	105,400.00
16. Lavallette Borough	1,554,657.69	4,920,912.69	17,864,800	230,000.00	946,934.36	125,000.00	1,301,934.36	33,000.00	13,150.00
17. Little Egg Harbor Township	2,255,000.00	10,915,299.65	19,380,500	1,425,000.00	1,322,218.88	480,000.00	3,227,218.88	155,500.00	52,850.00
18. Long Beach Township	3,298,000.00	14,629,350.95	23,202,503	880,000.00	1,732,100.00	185,000.00	2,797,100.00	64,500.00	25,250.00
19. Manchester Township	6,091,522.08	20,574,995.13	127,459,300	580,000.00	4,403,432.96	250,000.00	5,233,432.96	391,500.00	163,700.00
20. Mantoloking Borough	589,698.00	1,877,037.34	2,871,700	132,000.00	297,880.94	36,000.00	465,880.94	250.00	2,700.00
21. Ocean Township	641,000.00	5,227,740.58	11,936,055	768,000.00	739,000.00	195,000.00	1,702,000.00	90,750.00	26,450.00
22. Ocean Gate Borough	358,400.00	1,267,808.16	2,194,650	48,709.72	280,230.15	60,000.00	388,939.87	29,500.00	6,000.00
23. Pine Beach Borough	334,186.43	1,665,626.48	7,253,200	97,000.00	251,726.76	65,000.00	413,726.76	21,000.00	9,200.00
24. Plumsted Township	249,900.00	2,559,042.03	14,247,450	100,000.00	414,800.97	140,000.00	654,800.97	34,250.00	15,700.00
25. Pt. Pleasant Borough	2,349,600.00	15,980,790.58	73,537,700	872,942.00	1,802,965.16	600,000.00	3,275,907.16	229,250.00	77,750.00
26. Pt. Pleasant Beach Boro	1,509,435.61	7,259,439.97	39,912,600	390,000.00	1,393,795.58	410,000.00	2,193,795.58	39,500.00	18,100.00
27. Seaside Heights Borough	1,097,391.00	3,864,139.47	32,485,500	300,000.00	3,299,653.64	343,000.00	3,942,653.64	22,750.00	5,300.00
28. Seaside Park Borough	1,095,949.00	4,370,906.36	40,343,800	150,000.00	1,698,138.66	180,254.00	2,028,392.66	20,750.00	10,450.00
29. Ship Bottom Borough	921,300.00	2,800,070.04	11,390,246	530,000.00	503,350.00	152,850.00	1,186,200.00	25,750.00	7,950.00
30. South Toms River Borough	436,465.08	1,647,172.26	2,434,300	161,484.44	318,612.40	80,000.00	560,096.84	29,250.00	8,450.00
31. Stafford Township	2,722,617.96	12,444,582.18	67,900,000	1,720,000.00	2,819,242.94	530,000.00	5,069,242.94	183,000.00	62,450.00
32. Surf City Borough	921,800.00	3,395,242.89	7,572,700	425,000.00	569,000.00	69,000.00	1,063,000.00	29,250.00	9,650.00
33. Tuckerton Borough	461,304.67	2,257,361.30	3,415,850	195,000.00	475,155.04	114,000.00	784,155.04	34,750.00	10,000.00
Totals	$75,886,030.09	$357,285,621.18	$1,657,382,624	$32,993,514.26	$68,515,726.53	$12,220,204.00	$113,729,444.79	$4,905,000.00	$1,653,550.00

Total Amount of Miscellaneous Revenues (including Surplus Revenues Appropriated) for the support of the County Budget	$27,888,180.18
Rate per $100 to be applied to Column II for apportionment of County Library Taxes	0.45111677
Net County Taxes Apportioned (12A III)	$83,351,027.15
*Adjustments (Net Total—12.A.II)	$ 108,190.34
Total County Taxes Apportioned (Including Adjustments—Total 12A I)	$83,459,217.49

*Net Overpayments are added to the Net Taxes Apportioned
Net Underpayments are deducted from the Net Taxes Apportioned

Rate per $100 to be applied to Column II for apportionment of Library Taxes	0.02795597
Rate per $100 to be applied to Column II for apportionment of Health Service	0.01237683

Abstract of Ratables and Exemptions in the County of Passaic, for the Year 1987

TAXING DISTRICT	1 Taxable Value (a) Land	1 Taxable Value (b) Improvements (Includes Partial Exemptions and Abatements)	2 Total Taxable Value of Land and Improvements (Col. 1 (a)+(b))	3 Total Taxable Value Partial Exemptions and Abatements (Assessed Value)	4 Net Total Taxable Value of Land and Improvements (Col. 2-3)	5 Taxable Value of Machinery, Implements and Equipment of Telephone Telegraph and Messenger System Companies (C. 138, L. 1966)	6 Net Valuation Taxable (Cols. 4+5)
1. Bloomingdale Borough	$ 32,187,800	$ 76,074,800	$ 108,262,600	$ 134,100	$ 108,128,500	$ 418,098	$ 108,546,598
2. Clifton City	420,910,500	769,814,900	1,190,725,400	....	1,190,725,400	7,356,430	1,198,081,830
3. Haledon Borough (R)	104,921,000	206,361,200	311,282,200	....	311,282,200	2,601,162	313,883,362
4. Hawthorne Borough	85,296,300	160,032,400	245,328,700	....	245,328,700	821,866	246,150,566
5. Little Falls Township (R)	327,825,200	351,390,900	679,216,100	....	679,216,100	5,708,391	684,924,491
6. North Haledon Borough	149,542,700	165,681,600	315,224,300	....	315,224,300	976,228	316,200,528
7. Passaic City	63,316,000	210,072,500	264,388,500	911,800	263,476,700	10,966,310	274,443,010
8. Paterson City	104,397,079	507,414,324	611,811,403	....	611,811,403	12,781,011	624,592,414
9. Pompton Lakes Borough	31,847,390	79,130,500	110,977,890	568,900	110,408,990	621,735	111,030,725
10. Prospect Park Borough	345,200	32,255,400	32,600,600	....	32,600,600	203,462	32,804,062
11. Ringwood Borough	47,369,420	88,162,700	135,532,120	....	135,532,120	834,119	136,366,239
12. Totowa Borough	185,216,800	370,021,800	555,238,600	....	555,238,600	3,238,892	558,477,492
13. Wanaque Borough	29,956,700	58,491,800	88,448,500	....	88,448,500	400,700	88,849,200
14. Wayne Township	428,804,300	814,093,400	1,242,897,700	6,700	1,242,891,000	9,115,516	1,252,006,516
15. West Milford Township	103,894,800	198,676,200	302,571,000	16,300	302,554,700	3,451,846	306,006,546
16. West Paterson Borough	133,740,900	222,083,100	355,824,000	....	355,824,000	1,240,448	357,064,448
Totals	$2,249,572,069	$4,300,757,524	$6,550,329,613	$1,637,800	$6,548,691,813	$60,736,214	$6,609,428,027

(R) Revalued District

Abstract of Ratables and Exemptions in the County of Passaic, for the Year 1987 (Continued)

TAXING DISTRICT	7	8	9	10 Equalization		11	12 Apportionment of Taxes		
							Section A County Taxes		
				(a)	(b)		I	II Adjustments Resulting From	
								(a) County Equalization Table Appeals (R.S. 54:2-37)	
	General Tax Rate to Apply per $100 Valuation	County Equalization Table—Average Ratio of Assessed to True Value of Real Property (R.S. 54:3-17 to R.S. 54:3-19)	True Value of Class II Railroad Property (C. 139, L. 1966)	Amounts Deducted Under R.S. 54:3-17 to R.S. 54:3-19	Amounts Added Under R.S. 54:3-17 to R.S. 54:3-19 and N.J.S.A. 54:11D-7	Net Valuation on Which County Taxes are Apportioned (Cols. 6 + 9 - 10(a) + 10(b))	Total County Taxes Apportioned (Including Total Net Adjustments)	Deduct Overpayment	Add Underpayment
1. Bloomingdale Borough	$ 6.76	41.02	$ 620	....	$ 157,778,864	$ 266,326,062	$ 1,543,183.87	....	....
2. Clifton City	5.62	35.14	114,569	....	2,352,953,685	3,551,150,084	20,576,570.82	....	....
3. Haledon Borough	1.76	151.41	....	$103,116,507	....	210,766,855	1,221,254.81	....	....
4. Hawthorne Borough	7.15	30.08	27,595	....	582,275,524	828,453,685	4,800,342.29	....	....
5. Little Falls Township	1.48	121.36	3,910	108,250,921	....	576,677,480	3,341,465.36	....	....
6. North Haledon Borough	2.62	88.60	....	....	42,330,664	358,531,182	2,077,451.55	....	....
7. Passaic City	10.00	38.87	147,239	....	471,724,931	746,315,180	4,324,403.87	....	....
8. Paterson City	9.79	39.07	684,040	....	1,020,923,191	1,646,199,645	9,538,640.39	....	....
9. Pompton Lakes Borough	9.43	26.85	151	....	313,606,743	424,637,619	2,460,494.73	....	....
10. Prospect Park Borough	8.83	27.87	....	....	86,343,201	119,147,263	690,379.75	....	....
11. Ringwood Borough	11.41	25.79	....	....	390,662,424	527,028,663	3,053,783.24	....	....
12. Totowa Borough	2.21	79.66	1,173	....	157,644,184	716,122,859	4,149,459.30	....	....
13. Wanaque Borough	9.87	26.43	....	....	250,496,887	339,346,087	1,966,286.59	....	....
14. Wayne Township	5.03	45.72	904	....	1,511,686,439	2,763,673,859	16,013,665.88	....	....
15. West Milford Township	8.21	31.70	1,694	....	656,542,464	962,550,704	5,577,346.00	....	....
16. West Paterson Borough	2.81	75.03	....	....	128,448,849	485,513,297	2,813,229.09	....	....
Totals	....	....	$981,895	$211,367,428	$8,123,396,050	$14,522,440,544	$84,147,957.54	....	....

Abstract of Ratables and Exemptions in the County of Passaic, for the Year 1987 (Continued)

TAXING DISTRICT	12 Apportionment of Taxes								
	Section A County Taxes			Section B		Section C Local Taxes to Be Raised for			
	II Adjustments Resulting From		III Net County Taxes Apportioned	(a) County Library Taxes	(b) Local Health Service Taxes (R.S. 26:3A2-19)	I District School Purposes			
	(b) Appeals and Corrected Errors (R.S. 54:4-49; R.S. 54:4-53)					(a) As Required by District School Budget	(b) Regional Consolidated and Joint School Budgets	(c) As Required by Local Municipal Budget	(d) County Vocational School Budget (C. 30, L. 1977)
	Deduct Overpayment	Add Underpayment							
1. Bloomingdale Borough	$ 4,125.52	....	$ 1,539,058.35	....	....	$ 3,813,664.50	....	....	....
2. Clifton City	331,705.63	....	20,244,865.19	....	....	25,308,080.00	....	$ 475,950.00	....
3. Haledon Borough	507.55	....	1,220,747.26	....	....	1,284,360.05	$ 1,012,178.71	....	....
4. Hawthorne Borough	5,973.67	....	4,794,368.62	....	....	9,784,595.00	....	....	....
5. Little Falls Township	192,196.76	....	3,149,268.60	....	....	2,552,980.00	2,344,133.94	....	....
6. North Haledon Borough	2,366.06	....	2,075,085.49	....	....	1,856,493.00	1,917,490.97	....	....
7. Passaic City	38,026.78	....	4,286,377.09	....	....	9,001,213.50	....	....	....
8. Paterson City	56,697.21	....	9,481,943.18	....	....	23,310,623.50	....	524,487.75	....
9. Pompton Lakes Borough	....	....	2,460,494.73	....	....	5,861,904.00	....	....	....
10. Prospect Park Borough	3,538.54	....	686,841.21	....	....	805,498.00	626,248.21	....	....
11. Ringwood Borough	40,221.65	....	3,013,561.59	....	....	6,016,620.80	2,961,255.51	....	....
12. Totowa Borough	12.06	....	4,149,447.24	....	....	3,355,723.00	2,665,722.27	....	....
13. Wanaque Borough	....	....	1,966,286.59	....	....	2,524,001.00	1,862,174.26	....	....
14. Wayne Township	....	$ 4,174.81	16,017,840.69	....	....	31,835,034.25	....	....	....
15. West Milford Township	6,730.93	....	5,570,615.07	....	....	12,717,251.75	....	....	....
16. West Paterson Borough	31,076.98	....	2,782,152.11	....	....	3,530,135.50	1,772,391.79	....	....
Totals	$713,179.34	$4,174.81	$83,438,953.01	....	....	$143,558,177.85	$15,161,595.66	$1,000,437.75	

Abstract of Ratables and Exemptions in the County of Passaic, for the Year 1987 (Continued)

TAXING DISTRICT	12 Apportionment of Taxes		13	14 Amount of Miscellaneous Revenues for the Support of the Local Municipal Budgets				15 Deductions Allowed (C. 73, L. 1976)	
	Section C	Section D							
	II Local Municipal Purposes	Total Tax Levy on Which Tax Rate is Computed (Cols. AIII + B(a), (b) + C1a, b, c, d, + CII)	Total Amount of Real Property Exempt from Taxation	(a) Surplus Revenue Appropriated	(b) Miscellaneous Revenues Anticipated	(c) Receipts from Delinquent Taxes and Liens	(d) Total of Miscellaneous Revenues (a + b + c)	(a) Full Estimated Amount of Senior Citizen, Totally Disabled, and Surviving Spouse Deductions Allowed (C. 129, L. 1976)	(b) Veterans Deductions
1. Bloomingdale Borough	$ 1,977,130.81	$ 7,329,853.66	$ 13,575,300	$ 53,400.00	$ 727,502.24	$ 165,000.00	$ 945,902.24	$ 51,000	$ 25,500
2. Clifton City	21,220,716.12	67,249,611.31	125,916,300	979,000.00	13,938,937.87	833,551.00	15,751,488.87	695,380	257,600
3. Haledon Borough	2,003,046.15	5,520,332.17	61,207,400	19,000.00	996,696.99	130,022.51	1,145,719.50	63,750	15,850
4. Hawthorne Borough	3,012,110.00	17,591,073.62	25,590,800	824,000.00	2,141,855.82	377,264.18	3,343,120.00	174,000	61,250
5. Little Falls Township	2,054,019.58	10,100,402.12	119,903,200	250,000.00	1,744,246.29	219,000.00	2,213,246.29	93,000	38,750
6. North Haledon Borough	2,431,107.00	8,280,176.46	61,786,500	225,000.00	850,973.00	60,000.00	1,135,973.00	81,750	28,500
7. Passaic City	14,147,679.24	27,435,269.83	126,572,700	450,000.00	12,513,437.09	500,000.00	13,463,437.09	159,750	42,600
8. Paterson City	27,822,037.29	61,139,091.72	291,606,918	4,400,000.00	50,267,797.95	3,770,000.00	58,437,797.95	650,800	89,400
9. Pompton Lakes Borough	2,146,622.82	10,469,021.55	21,804,430	456,000.00	1,652,105.34	265,000.00	2,373,105.34	66,250	40,400
10. Prospect Park Borough	774,879.04	2,893,466.46	4,869,400	100,000.00	390,954.01	20,000.00	510,954.01	47,500	9,150
11. Ringwood Borough	3,557,151.31	15,548,589.21	23,972,900	833,000.00	1,478,766.93	313,000.00	2,624,766.93	42,250	33,250
12. Totowa Borough	2,166,601.52	12,337,494.03	115,260,600	375,000.00	2,109,500.52	66,790.00	2,551,290.52	134,750	45,700
13. Wanaque Borough	2,408,000.00	8,760,461.85	48,508,400	114,000.00	1,003,965.11	162,000.00	1,279,965.11	64,750	32,750
14. Wayne Township	15,086,822.54	62,939,697.48	265,132,100	3,003,721.29	7,580,479.36	460,000.00	11,044,200.65	178,750	161,150
15. West Milford Township	6,808,938.16	25,096,804.98	54,157,600	2,000,000.00	3,124,236.37	800,000.00	5,924,236.37	107,500	67,500
16. West Paterson Borough	1,940,408.13	10,025,087.53	66,594,300	200,000.00	1,462,614.30	122,850.00	1,785,464.30	98,000	35,050
Totals	$109,557,269.71	$352,716,433.98	$1,426,458,848	$14,282,121.29	$101,984,069.19	$8,264,477.69	$124,530,668.17	$2,709,180	$984,400

Total Amount of Miscellaneous Revenues (Including Surplus Revenues Appropriated) for the support of the County Budget	$44,346,086.48
Net County Taxes Apportioned (12A III)	$83,438,953.01
Adjustments (Net Total 12A IIb)+/-	$ 709,004.53
Total County Taxes Apportioned	$84,147,957.54
Rate per $100 to be applied to Column 11 for apportionment of County Taxes	.579433995

Abstract of Ratables and Exemptions in the County of Salem, for the Year 1987

	1		2	3	4	5	6
	Taxable Value						
TAXING DISTRICT	(a) Land	(b) Improvements (Includes Partial Exemptions and Abatements)	Total Taxable Value of Land and Improvements (Col. 1 (a)+(b))	Total Taxable Value Partial Exemptions and Abatements (Assessed Value)	Net Total Taxable Value of Land and Improvements (Col. 2-3)	Taxable Value of Machinery, Implements and Equipment of Telephone Telegraph and Messenger System Companies (C. 138, L. 1966)	Net Valuation Taxable (Cols. 4+5)
1. Alloway Township	$ 18,107,800	$ 41,537,800	$ 59,645,600	....	$ 59,645,600	$ 957,111	$ 60,602,711
2. Carneys Point Township	15,086,150	59,931,720	75,017,870	....	75,017,870	902,582	75,920,452
3. Elmer Borough	2,338,100	11,948,700	14,286,800	....	14,286,800	577,787	14,864,587
4. Elsinboro Township	4,238,500	19,433,400	23,671,900	....	23,671,900	294,246	23,966,146
5. Lower Alloways Creek Twp.	5,893,040	35,473,550	41,366,590	....	41,366,590	706,707	42,073,297
6. Mannington Township	9,853,100	43,520,000	53,373,100	....	53,373,100	696,434	54,069,534
7. Oldmans Township	6,026,300	20,006,000	26,032,300	....	26,032,300	440,895	26,473,195
8. Penns Grove Borough	6,097,050	31,041,700	37,138,750	$ 327,500	36,811,250	1,971,229	38,782,479
9. Pennsville Township	24,518,800	158,256,170	182,774,970	....	182,774,970	2,295,734	185,070,704
10. Pilesgrove Township	21,914,300	68,896,500	90,810,800	....	90,810,800	1,396,527	92,207,327
11. Pittsgrove Township	26,169,000	66,815,000	92,984,000	....	92,984,000	1,375,959	94,359,959
12. Quinton Township	11,934,500	40,721,000	52,655,500	....	52,655,500	3,422,411	56,077,911
13. Salem City	5,458,260	44,186,825	49,645,085	....	49,645,085	2,386,119	52,031,204
14. Upper Pittsgrove Township	11,627,600	30,618,400	42,246,000	....	42,246,000	981,271	43,227,271
15. Woodstown Borough	10,333,600	43,582,000	53,915,600	....	53,915,600	1,269,725	55,185,325
Totals	$179,596,100	$715,968,765	$895,564,865	$327,500	$895,237,365	$19,674,737	$914,912,102

Abstract of Ratables and Exemptions in the County of Salem, for the Year 1987 (Continued)

TAXING DISTRICT	7	8	9	10		11	12		
				Equalization			Apportionment of Taxes		
							Section A County Taxes		
	General Tax Rate to Apply per $100 Valuation	County Equalization Table—Average Ratio of Assessed to True Value of Real Property (R.S. 54:3-17 to R.S. 54:3-19)	True Value of Class II Railroad Property (C. 139, L. 1966)	(a) Amounts Deducted Under R.S. 54:3-17 to R.S. 54:3-19	(b) Amounts Added Under R.S. 54:3-17 to R.S. 54:3-19 and N.J.S.A. 54:11D-7	Net Valuation on Which County Taxes are Apportioned (Cols. 6 + 9 - 10(a) + 10(b))	I Total County Taxes Apportioned (Including Total Net Adjustments)	II Adjustments Resulting From (a) County Equalization Table Appeals (R.S. 54:2-37)	
								Deduct Overpayment	Add Underpayment
1. Alloway Township	$ 2.58	93.42	....	....	$ 5,428,480	$ 66,031,191	$ 574,244.01	....	....
2. Carneys Point Township	5.88	46.92	$ 19,700	....	94,570,149	170,510,301	1,482,852.55	....	....
3. Elmer Borough	5.43	40.55	....	....	21,633,152	36,497,739	317,404.66	....	....
4. Elsinboro Township	3.06	78.89	....	....	6,713,690	30,679,836	266,806.94	....	....
5. Lower Alloways Creek Twp.	2.06	42.78	....	....	57,030,021	99,103,318	861,857.65	....	....
6. Mannington Township	2.76	82.08	....	....	15,199,422	69,268,956	602,401.42	....	....
7. Oldmans Township	5.67	51.00	1,497	....	26,603,015	53,077,707	461,593.30	....	....
8. Penns Grove Borough	5.23	74.59	....	....	14,354,966	53,137,445	462,112.81	....	....
9. Pennsville Township	5.00	49.32	4,456	....	263,014,639	448,069,799	3,896,838.85	....	....
10. Pilesgrove Township	2.16	97.79	622	....	4,098,838	96,306,787	837,537.46	....	....
11. Pittsgrove Township	3.29	68.79	....	....	44,403,322	138,763,281	1,206,762.78	....	....
12. Quinton Township	2.23	100.03	....	....	1,280,359	57,358,270	498,819.46	....	....
13. Salem City	5.02	61.66	18,889	....	38,789,661	90,839,754	789,993.09	....	....
14. Upper Pittsgrove Township	3.66	61.40	....	....	28,823,600	72,050,871	626,594.50	....	....
15. Woodstown Borough	3.61	78.97	97	....	15,088,031	70,273,453	611,137.06	....	....
Totals	....	....	$45,261	....	$637,031,345	$1,551,988,706	$13,496,958.56	....	....

Abstract of Ratables and Exemptions in the County of Salem, for the Year 1987 (Continued)

TAXING DISTRICT	12 Apportionment of Taxes								
	Section A County Taxes			Section B		Section C Local Taxes to Be Raised for			
	II Adjustments Resulting From		III	(a)	(b)	I District School Purposes			
	(b) Appeals and Corrected Errors (R.S. 54:4-49; R.S. 54:4-53)		Net County Taxes Apportioned	County Library Taxes	Local Health Service Taxes (R.S. 26:3A2-19)	(a) As Required by District School Budget	(b) Regional Consolidated and Joint School Budgets	(c) As Required by Local Municipal Budget	(d) County Vocational School Budget (C. 30, L. 1977)
	Deduct Overpayment	Add Underpayment							
1. Alloway Township	$ 650.40	....	$ 573,593.61	....	....	$ 985,681.97	....	....	....
2. Carneys Point Township	24,232.46	....	1,458,620.09	....	....	....	$ 2,451,457.66	....	....
3. Elmer Borough	....	$915.68	318,320.34	....	....	377,344.00	....	....	....
4. Elsinboro Township	....	1,500.24	268,309.18	....	....	416,037.00	....	....	....
5. Lower Alloways Creek Twp.	....	9,871.60	871,729.25	....	....	....	....	....	....
6. Mannington Township	617.45	....	601,783.97	....	....	887,759.00	....	....	....
7. Oldmans Township	32,311.10	....	429,282.20	....	....	893,589.00	....	....	....
8. Penns Grove Borough	....	763.14	462,875.95	....	....	....	831,294.43	....	....
9. Pennsville Township	26,471.30	....	3,870,367.55	....	....	5,366.004.75	....	....	....
10. Pilesgrove Township	4,945.96	....	832,591.50	....	....	....	1,154,752.96	....	....
11. Pittsgrove Township	....	....	1,206,762.78	....	....	1,896,706.50	....	....	....
12. Quinton Township	6,656.80	....	492,162.66	....	....	756,897.88	....	....	....
13. Salem City	....	513.04	790,506.13	....	....	782,500.00	....	$ 47,058.97	....
14. Upper Pittsgrove Township	1,024.46	....	625,570.04	....	....	952,934.00	....	....	....
15. Woodstown Borough	....	....	611,137.08	....	....	....	992,705.04	....	....
Totals	$96,909.93	$13,563.70	$13,413,612.33	....	....	$13,315,454.10	$5,340,210.09	$47,058.97	

Abstract of Ratables and Exemptions in the County of Salem, for the Year 1987 (Continued)

TAXING DISTRICT	12 Apportionment of Taxes		13	14 Amount of Miscellaneous Revenues for the Support of the Local Municipal Budgets				15 Deductions Allowed (C. 73, L. 1976)	
	Section C	Section D							
	II Local Municipal Purposes	Total Tax Levy on Which Tax Rate is Computed (Cols. AIII + B(a), (b) + C1a, b, c, d, + CII)	Total Amount of Real Property Exempt from Taxation	(a) Surplus Revenue Appropriated	(b) Miscellaneous Revenues Anticipated	(c) Receipts from Delinquent Taxes and Liens	(d) Total of Miscellaneous Revenues (a + b + c)	(a) Full Estimated Amount of Senior Citizen, Totally Disabled, and Surviving Spouse Deductions Allowed (C. 129, L. 1976)	(b) Veterans Deductions
1. Alloway Township	....	$ 1,559,275.58	$ 6,005,300	$ 192,062.51	$ 331,661.69	$ 142,000.00	$ 665,724.20	$ 32,750	$ 9,700
2. Carneys Point Township	$ 553,704.00	4,463,781.75	11,590,500	277,000.00	1,388,864.00	375,000.00	2,040,864.00	61,250	28,700
3. Elmer Borough	110,781.00	806,445.34	10,140,800	135,844.91	165,448.80	45,000.00	346,293.71	18,250	4,650
4. Elsinboro Township	47,018.49	731,364.67	579,700	120,000.00	97,492.99	25,000.00	242,492.99	18,250	6,450
5. Lower Alloways Creek Twp.	....	871,729.25	8,273,825	1,400,000.00	9,274,000.00	30,000.00	10,704,000.00	12,500	4,750
6. Mannington Township	....	1,489,542.97	18,736,100	198,070.00	350,040.00	64,000.00	612,110.00	16,250	5,350
7. Oldmans Township	177,370.41	1,500,241.61	7,907,300	109,999.46	260,062.21	90,000.00	460,061.67	11,250	5,400
8. Penns Grove Borough	731,430.64	2,025,601.02	8,227,800	253,136.00	634,354.76	220,000.00	1,107,490.76	42,000	10,150
9. Pennsville Township	....	9,236,372.30	21,672,650	1,000,000.00	6,101,925.00	450,000.00	7,551,925.00	112,500	58,700
10. Pilesgrove Township	....	1,987,344.46	2,260,500	586,608.29	566,591.63	105,000.00	1,258,199.92	16,500	9,700
11. Pittsgrove Township	....	3,103,469.28	10,845,200	663,929.99	706,570.01	310,000.00	1,680,500.00	62,250	19,100
12. Quinton Township	....	1,249,060.54	5,427,200	255,000.00	311,943.78	200,000.00	766,943.78	31,000	8,950
13. Salem City	989,860.01	2,609,925.11	15,549,705	543,000.00	1,359,294.34	236,000.00	2,138,294.34	53,000	15,400
14. Upper Pittsgrove Township	....	1,579,504.04	3,974,100	267,217.67	431,641.30	120,000.00	818,858.97	22,000	8,450
15. Woodstown Borough	386,200.00	1,990,042.12	7,877,200	216,840.69	329,975.56	105,000.00	651,816.25	24,250	9,350
Totals	$2,996,364.55	$35,202,700.04	$139,067,880	$6,218,709.52	$22,309,866.07	$2,517,000.00	$31,045,575.59	$534,000	$204,800

Total Amount of Miscellaneous Revenues (including Surplus Revenues Appropriated) for the support of the County Budget	$ 9,936,266.31
Rate per $100 to be applied to Col. 11 for apportionment of County Taxes	.8696557
Net County Taxes Apportioned (12A III)	$13,413,612.33
†Adjustments (Net Total 12A IIb)	$ 83,346.23
Total County Taxes Apportioned (Including Adjustments—Total 12A I)	$13,496,958.56

†Net Overpayments are added to the Net Taxes Apportioned and Net Underpayments are deducted.

Abstract of Ratables and Exemptions in the County of Somerset, for the Year 1987

TAXING DISTRICT	1 Taxable Value		2	3	4	5	6
	(a) Land	(b) Improvements (Includes Partial Exemptions and Abatements)	Total Taxable Value of Land and Improvements (Col. 1 (a)+(b))	Total Taxable Value Partial Exemptions and Abatements (Assessed Value)	Net Total Taxable Value of Land and Improvements (Col. 2-3)	Taxable Value of Machinery, Implements and Equipment of Telephone Telegraph and Messenger System Companies (C. 138, L. 1966)	Net Valuation Taxable (Cols. 4+5)
1. Bedminster Township	$ 76,116,874	$ 180,667,300	$ 256,784,174	....	$ 256,784,174	$ 5,355,223	$ 262,139,397
2. Bernards Township	379,856,300	768,812,700	1,148,669,000	....	1,148,669,000	9,297,795	1,157,966,795
3. Bernardsville Borough	220,528,750	205,716,700	426,245,450	....	426,245,450	6,582,749	432,828,199
4. Bound Brook Borough	45,077,805	103,538,655	148,616,460	....	148,616,460	7,250,657	155,867,117
5. Branchburg Township	82,744,100	209,189,300	291,933,400	....	291,933,400	1,870,352	293,803,752
6. Bridgewater Township	700,028,761	1,236,755,150	1,936,783,911	....	1,936,783,911	10,565,923	1,947,349,834
7. Far Hills Borough	79,020,300	45,205,300	124,225,600	....	124,225,600	428,221	124,653,821
8. Franklin Township	315,441,500	848,929,200	1,164,370,700	$ 2,033,300	1,162,337,400	16,781,737	1,179,119,137
9. Green Brook Township	56,078,700	135,407,750	191,486,450	....	191,486,450	451,439	191,937,889
10. Hillsborough Township	284,904,100	618,798,700	903,702,800	....	903,702,800	9,109,425	912,812,225
11. Manville Borough	72,753,730	195,253,775	268,007,505	....	268,007,505	657,415	268,664,920
12. Millstone Borough	4,355,300	9,944,200	14,299,500	....	14,299,500	22,322	14,321,822
13. Montgomery Township	267,178,230	494,844,700	762,022,930	....	762,022,930	3,622,834	765,645,764
14. North Plainfield Borough	75,809,500	208,215,100	284,024,600	....	284,024,600	975,225	284,999,825
15. Peapack-Gladstone Borough ...	47,155,825	142,266,175	189,422,000	....	189,422,000	571,475	189,993,475
16. Raritan Borough	37,098,920	130,399,806	167,498,726	68,900	167,429,826	961,361	168,391,187
17. Rocky Hill Borough	7,703,100	21,426,450	29,129,550	....	29,129,550	55,837	29,185,387
18. Somerville Borough	156,276,670	294,060,300	450,336,970	21,100	450,315,870	13,644,572	463,960,442
19. South Bound Brook Borough ..	17,379,300	53,479,100	70,858,400	40,700	70,817,700	754,051	71,571,751
20. Warren Township	203,364,600	439,991,700	643,356,300	....	643,356,300	2,563,200	645,919,500
21. Watchung Borough	161,293,650	222,622,000	383,915,650	....	383,915,650	1,816,000	385,731,650
Totals	$3,290,166,015	$6,565,524,061	$9,855,690,076	$2,164,000	$9,853,526,076	$93,337,813	$9,946,863,889

Abstract of Ratables and Exemptions in the County of Somerset, for the Year 1987 (Continued)

TAXING DISTRICT	7	8	9	10 Equalization		11	12 Apportionment of Taxes — Section A County Taxes		
	General Tax Rate to Apply per $100 Valuation	County Equalization Table—Average Ratio of Assessed to True Value of Real Property (R.S. 54:3-17 to R.S. 54:3-19)	True Value of Class II Railroad Property (C. 139, L. 1966)	(a) Amounts Deducted Under R.S. 54:3-17 to R.S. 54:3-19	(b) Amounts Added Under R.S. 54:3-17 to R.S. 54:3-19 and N.J.S.A. 54:11D-7	Net Valuation on Which County Taxes are Apportioned (Cols. 6 + 9 - 10(a) + 10(b))	I Total County Taxes Apportioned (Including Total Net Adjustments)	II Adjustments Resulting From (a) County Equalization Table Appeals (R.S. 54:2-37) Deduct Overpayment	II Adjustments Resulting From (a) County Equalization Table Appeals (R.S. 54:2-37) Add Underpayment
1. Bedminster Township	$ 2.680	45.71	....	....	$ 309,823,247	$ 571,962,644	$ 2,790,769.04	....	....
2. Bernards Township	2.180	81.66	....	....	264,712,420	1,422,679,215	6,941,658.06	....	....
3. Bernardsville Borough	2.470	66.65	....	....	218,250,364	651,078,563	3,176,798.19	....	....
4. Bound Brook Borough	4.850	49.09	....	....	157,856,747	313,723,864	1,530,748.30	....	....
5. Branchburg Township	3.850	46.47	....	....	341,586,550	635,390,302	3,100,250.69	....	....
6. Bridgewater Township	1.950	99.92	....	....	93,648,436	2,040,998,270	9,958,613.26	....	....
7. Far Hills Borough	.980	129.39	....	$ 27,492,269	....	97,161,552	474,078.95	....	....
8. Franklin Township	2.980	71.50	....	....	475,549,666	1,654,668,803	8,073,601.50	....	....
9. Green Brook Township	3.080	65.50	....	....	104,128,738	296,066,627	1,444,593.60	....	....
10. Hillsborough Township	2.580	79.12	....	....	247,529,487	1,160,341,712	5,661,638.49	....	....
11. Manville Borough	3.130	77.66	....	....	99,513,747	368,178,667	1,796,446.83	....	....
12. Millstone Borough	2.510	71.18	....	....	5,928,500	20,250,322	98,807.10	....	....
13. Montgomery Township	1.630	120.35	....	128,846,316	....	636,799,448	3,107,126.31	....	....
14. North Plainfield Borough	5.450	49.55	....	....	294,098,749	579,098,574	2,825,587.28	....	....
15. Peapack-Gladstone Borough	2.100	53.16	....	....	169,259,900	359,253,375	1,752,899.78	....	....
16. Raritan Borough	4.690	50.53	....	....	173,312,842	341,704,029	1,667,271.51	....	....
17. Rocky Hill Borough	1.810	77.02	....	....	10,563,726	39,749,113	193,947.27	....	....
18. Somerville Borough	2.450	104.58	....	10,903,367	....	453,057,075	2,210,594.82	....	....
19. South Bound Brook Borough	4.150	62.76	....	....	44,672,283	116,444,034	568,163.69	....	....
20. Warren Township	2.320	72.10	....	....	256,043,640	901,963,140	4,400,935.67	....	....
21. Watchung Borough	2.320	73.34	....	....	152,619,052	538,350,702	2,626,766.32	....	....
Totals	....	....	....	$167,241,952	$3,419,298,094	$13,198,920,031	$64,401,298.66	....	....

Abstract of Ratables and Exemptions in the County of Somerset, for the Year 1987 (Continued)

TAXING DISTRICT	12 Apportionment of Taxes								
	Section A County Taxes			Section B		Section C Local Taxes to Be Raised for			
	II Adjustments Resulting From		III	(a)	(b)	I District School Purposes			
	(b) Appeals and Corrected Errors (R.S. 54:4-49; R.S. 54:4-53)		Net County Taxes Apportioned	County Library Taxes	Local Health Service Taxes (R.S. 26:3A2-19)	(a) As Required by District School Budget	(b) Regional Consolidated and Joint School Budgets	(c) As Required by Local Municipal Budget	(d) County Vocational School Budget (C. 30, L. 1977)
	Deduct Overpayment	Add Underpayment							
1. Bedminster Township	$ 2,247.78	....	$ 2,788,521.26	....	....	$ 2,671,720.00	....	....	....
2. Bernards Township	4,357.99	....	6,937,300.07	....	....	11,848,227.04	....	....	....
3. Bernardsville Borough	910.28	....	3,175,887.91	....	....	5,415,449.00	....	....	....
4. Bound Brook Borough	1,187.61	....	1,529,560.69	....	....	4,033,437.50	....	....	....
5. Branchburg Township	5,329.37	....	3,094,921.32	$ 204,948.00	....	8,001,650.34	....	....	....
6. Bridgewater Township	248,498.85	....	9,710,114.41	640,087.64	....	....	$ 25,471,906.48	....	....
7. Far Hills Borough	33,270.87	....	440,808.08	....	....	340,000.00	....	....	....
8. Franklin Township	11,720.94	....	8,061,880.56	....	....	21,049,767.00	....	....	....
9. Green Brook Township	60.50	....	1,444,533.10	95,687.11	....	3,615,508.50	....	....	....
10. Hillsborough Township	669.34	....	5,660,969.15	374,981.83	....	14,289,126.00	....	....	....
11. Manville Borough	1,191.29	....	1,795,257.54	....	....	4,516,870.75	....	....	....
12. Millstone Borough	....	....	98,807.10	6,545.13	....	208,305.00	....	....	....
13. Montgomery Township	1,200.86	....	3,105,925.45	205,726.49	....	7,442,600.00	....	....	....
14. North Plainfield Borough	2,445.17	....	2,823,142.11	186,977.13	....	8,586,907.75	....	....	....
15. Peapack-Gladstone Borough	....	....	1,752,899.78	116,114.68	....	1,412,318.00	....	....	....
16. Raritan Borough	210.14	....	1,667,061.37	....	....	....	4,563,044.02	....	....
17. Rocky Hill Borough	....	....	193,947.27	12,847.35	....	246,649.50	....	....	....
18. Somerville Borough	....	$ 9,406.06	2,220,000.88	....	....	5,893,369.50	....	....	....
19. South Bound Brook Borough	....	109.87	568,273.56	....	....	1,619,276.37	....	....	....
20. Warren Township	1,408.64	....	4,399,527.03	291,409.25	....	5,076,679.41	3,243,269.07	....	....
21. Watchung Borough	....	895.04	2,627,661.36	174,073.39	....	2,616,218.50	2,033,777.50	....	....
Totals	$314,709.63	$10,410.97	$64,097,000.00	$2,309,398.00	....	$106,884,080.16	$35,311,997.07	....	....

Abstract of Ratables and Exemptions in the County of Somerset, for the Year 1987 (Continued)

TAXING DISTRICT	12 Apportionment of Taxes		13	14 Amount of Miscellaneous Revenues for the Support of the Local Municipal Budgets				15 Deductions Allowed (C. 73, L. 1976)	
	Section C	Section D							
	II Local Municipal Purposes	Total Tax Levy on Which Tax Rate is Computed (Cols. AIII + B(a), (b) + C1a, b, c, d, + CII)	Total Amount of Real Property Exempt from Taxation	(a) Surplus Revenue Appropriated	(b) Miscellaneous Revenues Anticipated	(c) Receipts from Delinquent Taxes and Liens	(d) Total of Miscellaneous Revenues (a + b + c)	(a) Full Estimated Amount of Senior Citizen, Totally Disabled, and Surviving Spouse Deductions Allowed (C. 129, L. 1976)	(b) Veterans Deductions
1. Bedminster Township	$ 1,559,729.41	$ 7,019,970.67	$ 10,024,500	$ 1,144,416.67	$ 648,178.28	$ 138,030.77	$ 1,930,625.72	$ 11,250.00	$ 10,600.00
2. Bernards Township	6,368,724.31	25,154,251.42	201,767,200	1,829,665.10	2,890,939.21	235,000.00	4,955,604.31	18,800.00	40,850.00
3. Bernardsville Borough	2,097,052.62	10,688,389.53	29,188,400	775,000.00	1,047,086.28	127,962.00	1,950,048.28	20,000.00	21,500.00
4. Bound Brook Borough	1,984,606.57	7,547,604.76	22,504,800	200,000.00	1,395,633.54	130,000.00	1,725,633.54	73,500.00	26,500.00
5. Branchburg Township	....	11,301,519.66	17,772,050	1,500,000.00	2,773,005.28	250,000.00	4,523,005.28	18,250.00	27,000.00
6. Bridgewater Township	2,048,612.50	37,870,721.03	176,169,700	1,560,000.00	10,474,716.00	1,000,000.00	13,034,716.00	115,750.00	105,100.00
7. Far Hills Borough	440,303.47	1,221,111.55	4,729,300	43,650.00	231,563.26	41,000.00	316,213.26	2,500.00	1,650.00
8. Franklin Township	5,965,701.02	35,077,348.58	89,725,400	6,397,971.45	6,147,282.36	500,000.00	13,045,253.81	122,750.00	90,150.00
9. Green Brook Township	738,323.93	5,894,052.64	18,175,500	515,672.03	850,988.48	129,953.16	1,496,613.67	23,000.00	18,900.00
10. Hillsborough Township	3,176,402.67	23,501,479.65	130,604,300	1,700,000.00	3,654,682.10	1,000,000.00	6,354,682.10	49,500.00	53,350.00
11. Manville Borough	2,080,809.25	8,392,937.54	32,540,850	810,000.00	1,974,814.17	300,000.00	3,084,814.17	158,250.00	52,050.00
12. Millstone Borough	44,872.93	358,530.16	1,454,000	32,000.00	68,095.93	4,500.00	104,595.93	2,750.00	1,800.00
13. Montgomery Township	1,684,582.37	12,438,834.31	119,129,800	1,075,000.00	2,719,170.36	370,000.00	4,164,170.36	16,250.00	19,450.00
14. North Plainfield Borough	3,917,238.89	15,514,265.88	29,041,500	300,000.00	1,989,900.86	311,000.00	2,600,900.86	105,000.00	51,600.00
15. Peapack-Gladstone Borough	701,484.56	3,982,817.02	12,417,000	1,169,814.75	237,428.87	41,000.00	1,448,243.62	9,000.00	5,800.00
16. Raritan Borough	1,665,840.30	7,895,945.69	7,784,500	550,000.00	1,101,773.68	100,000.00	1,751,773.68	86,100.00	21,500.00
17. Rocky Hill Borough	73,600.00	527,044.12	1,705,200	81,357.72	148,898.10	11,186.31	241,442.13	3,750.00	1,900.00
18. Somerville Borough	3,207,469.93	11,320,840.31	105,214,900	460,000.00	2,259,195.32	351,500.00	3,070,695.32	65,750.00	31,450.00
19. South Bound Brook Borough	782,619.59	2,970,169.52	4,447,500	195,000.00	510,575.61	50,000.00	755,575.61	38,250.00	14,055.00
20. Warren Township	1,926,620.30	14,937,505.06	37,172,900	1,050,000.00	1,969,333.12	426,000.00	3,445,333.12	27,000.00	35,050.00
21. Watchung Borough	1,467,682.66	8,919,413.41	17,778,200	540,665.49	1,576,660.64	113,000.00	2,230,326.13	10,000.00	20,100.00
Totals	$41,932,277.26	$252,534,752.51	$1,069,347,500	$21,930,213.21	$44,669,921.45	$5,630,132.24	$72,230,266.90	$977,400.00	$650,355.00

Total Amount of Miscellaneous Revenues (Including Surplus Revenues Appropriated) for the support of the County Budget	$ 7,269,213.91
Rate per $100 to be applied to Column 11 for apportionment of County Taxes	0.48792855
Net County Taxes Apportioned (12A III)	$64,097,000.00
*Adjustments (Net Total 12A II)	$ 304,298.66
Total County Taxes Apportioned (Including Adjustments—Total 12A I)	$64,401,298.66

*Net Overpayments are added to the Net Taxes Apportioned and Net Underpayments are deducted.

Rate per $100 to be applied to Column 11 for apportionment of Library Taxes 0.03232111

Abstract of Ratables and Exemptions in the County of Sussex, for the Year 1987

TAXING DISTRICT	1 Taxable Value (a) Land	1 Taxable Value (b) Improvements (Includes Partial Exemptions and Abatements)	2 Total Taxable Value of Land and Improvements (Col. 1 (a)+(b))	3 Total Taxable Value Partial Exemptions and Abatements (Assessed Value)	4 Net Total Taxable Value of Land and Improvements (Col. 2-3)	5 Taxable Value of Machinery, Implements and Equipment of Telephone Telegraph and Messenger System Companies (C. 138, L. 1966)	6 Net Valuation Taxable (Cols. 4+5)
1. Andover Borough	$ 3,415,130	$ 9,499,800	$ 12,914,930	....	$ 12,914,930	$ 200,804	$ 13,115,734
2. Andover Township	41,536,800	104,708,540	146,245,340	....	146,245,340	514,869	146,760,209
3. Branchville Borough	6,159,150	27,160,850	33,320,000	....	33,320,000	109,099	33,429,099
4. Byram Township	99,934,900	181,848,300	281,783,200	....	281,783,200	1,557,655	283,340,855
5. Frankford Township	53,698,328	89,278,174	142,976,502	....	142,976,502	939,620	143,916,122
6. Franklin Borough	31,991,600	91,775,500	123,767,100	$ 1,200	123,765,900	1,517,609	125,283,509
7. Fredon Township	22,428,500	68,295,840	90,724,340	....	90,724,340	493,180	91,217,520
8. Green Township	18,616,483	55,480,600	74,097,083	....	74,097,083	451,114	74,548,197
9. Hamburg Borough	9,369,949	26,778,576	36,148,525	....	36,148,525	121,294	36,269,819
10. Hampton Township	40,461,337	77,117,138	117,578,475	....	117,578,475	671,302	118,249,777
11. Hardyston Township	52,332,700	102,492,675	154,825,375	30,600	154,794,775	1,031,835	155,826,610
12. Hopatcong Borough	79,555,615	184,417,465	263,973,080	....	263,973,080	1,128,368	265,101,448
13. Lafayette Township	19,361,750	57,120,650	76,482,400	....	76,482,400	380,196	76,862,596
14. Montague Township	31,809,778	49,590,250	81,400,028	....	81,400,028	531,990	81,932,018
15. Newton Town	28,803,570	120,664,950	149,468,520	....	149,468,520	2,134,276	151,602,796
16. Ogdensburg Borough	12,162,625	29,401,000	41,563,625	56,875	41,506,750	73,828	41,580,578
17. Sandyston Township	22,513,000	46,629,000	69,142,000	....	69,142,000	488,960	69,630,960
18. Sparta Township	377,994,800	470,421,600	848,416,400	....	848,416,400	2,758,744	851,175,144
19. Stanhope Borough	21,104,450	65,913,700	87,018,150	....	87,018,150	575,380	87,593,530
20. Stillwater Township	27,058,430	73,588,600	100,647,030	1,000	100,646,030	456,143	101,102,173
21. Sussex Borough	9,294,800	48,529,400	57,824,200	21,400	57,802,800	920,209	58,723,009
22. Vernon Township	212,236,778	400,499,850	612,736,628	....	612,736,628	4,733,365	617,471,993
23. Walpack Township	1,619,550	1,562,450	3,182,000	....	3,182,000	149,480	3,331,480
24. Wantage Township	59,045,900	157,817,800	216,863,700	....	216,863,700	8,450,766	225,314,466
Totals	$1,282,507,923	$2,540,592,708	$3,823,100,631	$111,075	$3,822,989,556	$30,390,086	$3,853,379,642

Abstract of Ratables and Exemptions in the County of Sussex, for the Year 1987 (Continued)

TAXING DISTRICT	7	8	9	10 Equalization		11	12 Apportionment of Taxes		
				(a)	(b)		Section A County Taxes		
	General Tax Rate to Apply per $100 Valuation	County Equalization Table— Average Ratio of Assessed to True Value of Real Property (R.S. 54:3-17 to R.S. 54:3-19)	True Value of Class II Railroad Property (C. 139, L. 1966)	Amounts Deducted Under R.S. 54:3-17 to R.S. 54:3-19	Amounts Added Under R.S. 54:3-17 to R.S. 54:3-19 and N.J.S.A. 54:11D-7	Net Valuation on Which County Taxes are Apportioned (Cols. 6 + 9 - 10(a) + 10(b))	I Total County Taxes Apportioned (Including Total Net Adjustments)	II Adjustments Resulting From (a) County Equalization Table Appeals (R.S. 54:2-37)	
								Deduct Overpayment	Add Underpayment
1. Andover Borough	$ 4.500	51.28	....	....	$ 12,841,337	$ 25,957,071	$ 152,417.14	....	....
2. Andover Township	3.120	78.21	....	....	43,286,623	190,046,832	1,115,934.64	....	....
3. Branchville Borough	2.360	72.30	....	....	14,652,982	48,082,081	282,332.83	....	....
4. Byram Township	2.670	94.70	....	....	16,959,790	300,300,645	1,763,333.23	....	....
5. Frankford Township	3.710	69.10	....	....	56,357,900	210,274,022	1,234,706.54	....	....
6. Franklin Borough	3.300	95.60	$ 516	....	7,707,155	132,991,180	780,909.97	....	....
7. Fredon Township	2.890	85.41	....	....	16,946,652	108,164,172	635,128.43	....	....
8. Green Township	3.110	80.46	....	....	19,064,675	93,612,872	549,684.76	....	....
9. Hamburg Borough	4.540	60.26	....	....	25,269,288	61,539,107	361,351.05	....	....
10. Hampton Township	3.310	73.49	....	....	44,242,851	162,492,628	954,139.31	....	....
11. Hardyston Township	3.540	82.29	151	....	34,861,409	190,688,170	1,119,700.51	....	....
12. Hopatcong Borough	5.080	51.06	....	....	253,767,367	518,868,815	3,046,742.11	....	....
13. Lafayette Township	3.200	82.49	....	....	17,978,662	94,841,258	556,897.71	....	....
14. Montague Township	2.490	81.67	....	....	18,938,569	100,870,587	592,301.28	....	....
15. Newton Town	2.990	78.68	....	....	50,581,456	202,184,252	1,187,204.27	....	....
16. Ogdensburg Borough	6.710	48.19	356	....	46,907,479	88,488,413	519,594.48	....	....
17. Sandyston Township	1.930	103.32	....	$ 1,519,162	....	68,111,798	399,945.18	....	....
18. Sparta Township	2.120	113.82	1,506	98,019,479	....	753,157,171	4,422,458.24	....	....
19. Stanhope Borough	4.250	70.98	....	....	36,990,206	124,583,736	731,542.35	....	....
20. Stillwater Township	3.260	75.46	....	....	33,582,138	134,684,311	790,851.85	....	....
21. Sussex Borough	2.180	138.16	....	14,527,000	....	44,196,009	259,514.23	....	....
22. Vernon Township	2.880	80.42	202	....	154,080,847	771,553,042	4,530,476.83	....	....
23. Walpack Township	.750	100.00	....	....	386,816	3,718,296	21,833.44	....	....
24. Wantage Township	3.250	78.29	....	....	64,072,406	289,366,872	1,699,248.76	....	....
Totals	....	....	$2,731	$114,065,641	$979,476,606	$4,718,793,340	$27,708,249.14	....	....

Abstract of Ratables and Exemptions in the County of Sussex, for the Year 1987 (Continued)

TAXING DISTRICT	12 Apportionment of Taxes								
	Section A County Taxes			Section B		Section C Local Taxes to Be Raised for			
	II Adjustments Resulting From		III	(a)	(b)	I District School Purposes			
	(b) Appeals and Corrected Errors (R.S. 54:4-49; R.S. 54:4-53)		Net County Taxes Apportioned	County Library Taxes	Local Health Service Taxes (R.S. 26:3A2-19)	(a) As Required by District School Budget	(b) Regional Consolidated and Joint School Budgets	(c) As Required by Local Municipal Budget	(d) County Vocational School Budget (C. 30, L. 1977)
	Deduct Overpayment	Add Underpayment							
1. Andover Borough	$ 177.03	....	$ 152,240.11	$ 11,343.85	$ 8,927.43	....	$ 328,011.16	....	....
2. Andover Township	....	....	1,115,934.64	83,156.42	65,362.92	....	2,501,526.33	....	....
3. Branchville Borough	....	....	282,332.83	21,038.68	16,536.90	$ 140,648.00	325,707.59	....	....
4. Byram Township	....	$ 9,735.93	1,773,069.16	132,195.55	103,282.58	2,281,816.00	1,748,945.12	....	....
5. Frankford Township	1,347.74	....	1,233,358.80	91,901.50	72,319.67	2,080,217.00	1,245,566.04	....	....
6. Franklin Borough	620.57	....	780,289.40	58,142.23	45,739.74	1,533,370.00	716,692.32	....	....
7. Fredon Township	3,587.24	....	631,541.19	47,061.20	37,200.97	782,278.00	939,351.82	....	....
8. Green Township	1,132.79	....	548,551.97	40,873.03	32,196.33	1,503,149.00	....	....	....
9. Hamburg Borough	....	....	361,351.05	26,926.90	21,165.18	636,927.00	311,451.62	....	....
10. Hampton Township	2,563.04	....	951,576.27	70,894.67	55,886.19	1,056,816.00	1,263,301.71	....	....
11. Hardyston Township	2,306.89	....	1,117,393.62	83,254.32	65,563.50	1,684,801.00	1,152,796.84	....	....
12. Hopatcong Borough	721.81	....	3,046,020.30	226,977.42	....	7,152,524.50	....	....	....
13. Lafayette Township	5,570.15	....	551,327.56	41,072.85	32,618.81	1,002,157.00	568,487.21	....	....
14. Montague Township	52.05	....	592,249.23	44,132.89	34,692.48	1,106,520.00	....	....	....
15. Newton Town	101.51	....	1,187,102.76	88,458.94	69,537.35	2,365,301.00	....	....	....
16. Ogdensburg Borough	....	....	519,594.48	38,718.77	30,433.87	821,859.00	636,341.51	....	....
17. Sandyston Township	4,092.47	....	395,852.71	29,468.39	23,425.73	....	890,992.37	....	....
18. Sparta Township	1,189.91	....	4,421,268.33	....	....	9,938,590.00	....	....	....
19. Stanhope Borough	232.05	....	731,310.30	54,494.35	42,848.16	1,215,661.34	797,426.34	....	....
20. Stillwater Township	440.75	....	790,411.10	58,896.98	46,322.06	835,641.50	1,004,385.05	....	....
21. Sussex Borough	48.82	....	259,465.41	19,334.47	15,200.36	....	719,402.59	....	....
22. Vernon Township	135,604.54	....	4,394,872.29	327,654.62	....	10,296,188.22	....	....	....
23. Walpack Township	....	....	21,833.44	1,626.97	1,278.84	....	....	....	....
24. Wantage Township	685.36	....	1,698,563.40	126,569.00	99,528.93	....	4,608,924.58	....	....
Totals	$160,474.72	$9,735.93	$27,557,510.35	$1,724,194.00	$920,068.00	$46,434,464.56	$19,759,310.20	....	....

Abstract of Ratables and Exemptions in the County of Sussex, for the Year 1987 (Continued)

TAXING DISTRICT	12 Apportionment of Taxes		13	14 Amount of Miscellaneous Revenues for the Support of the Local Municipal Budgets				15 Deductions Allowed (C. 73, L. 1976)	
	Section C	Section D							
	II Local Municipal Purposes	Total Tax Levy on Which Tax Rate is Computed (Cols. AIII + B(a), (b) + C1a, b, c, d, + CII)	Total Amount of Real Property Exempt from Taxation	(a) Surplus Revenue Appropriated	(b) Miscellaneous Revenues Anticipated	(c) Receipts from Delinquent Taxes and Liens	(d) Total of Miscellaneous Revenues (a + b + c)	(a) Full Estimated Amount of Senior Citizen, Totally Disabled, and Surviving Spouse Deductions Allowed (C. 129, L. 1976)	(b) Veterans Deductions
1. Andover Borough	$ 89,492.23	$ 590,014.78	$ 2,178,940	$ 75,000.00	$ 106,218.84	$ 38,000.00	$ 219,218.84	$ 3,500.00	$ 1,550.00
2. Andover Township	808,325.15	4,574,305.46	12,471,800	541,657.07	393,856.85	180,000.00	1,115,513.92	19,350.00	13,050.00
3. Branchville Borough	....	786,264.00	1,692,400	625,000.00	508,002.99	8,000.00	1,141,002.99	8,750.00	3,650.00
4. Byram Township	1,525,000.00	7.564,308.41	18,786,300	268,740.10	702,484.22	310,000.00	1,281,224.32	23,250.00	21,650.00
5. Frankford Township	603,176.20	5,326,539.21	18,120,800	560,000.00	566,818.87	350,000.00	1,476,818.87	23,750.00	15,750.00
6. Franklin Borough	987,747.36	4,121,981.05	17,185,400	210,000.00	1,089,845.76	90,000.00	1,389,845.76	43,000.00	11,550.00
7. Fredon Township	190,388.50	2,627,821.68	6,764,400	225,000.00	194,662.50	98,000.00	517,662.50	7,250.00	6,200.00
8. Green Township	193,000.00	2,317,770.33	12,998,795	202,585.89	279,018.93	48,000.00	529,604.82	5,000.00	7,150.00
9. Hamburg Borough	288,022.39	1,645,844.14	3,001,700	167,750.00	209,836.00	90,000.00	467,586.00	15,750.00	5,000.00
10. Hampton Township	507,383.14	3,905,857.98	23,236,700	375,000.00	390,346.31	250,000.00	1,015,346.31	26,500.00	13,900.00
11. Hardyston Township	1,402,500.00	5,506,329.28	24,699,200	374,900.00	497,154.79	280,000.00	1,152,054.79	25,750.00	13,900.00
12. Hopatcong Borough	3,020,351.24	13,445,873.46	12,831,220	....	2,609,113.17	364,372.08	2,973,485.25	89,000.00	48,700.00
13. Lafayette Township	258,381.21	2,454,044.64	3,870,500	95,000.00	201,185.40	245,000.00	541,185.40	8,250.00	4,800.00
14. Montague Township	262,305.20	2,039,899.80	21,663,772	232,000.00	351,338.11	135,000.00	718,338.11	16,750.00	7,900.00
15. Newton Town	810,579.25	4,520,979.30	55,419,070	364,000.00	1,142,982.15	180,000.00	1,686,982.15	47,000.00	18,550.00
16. Ogdensburg Borough	739,305.76	2,786,253.39	2,544,000	86,600.00	393,067.80	396,000.00	875,667.80	17,750.00	8,950.00
17. Sandyston Township	....	1,339,739.20	63,065,900	135,000.00	234,302.00	100,000.00	469,302.00	21,500.00	5,650.00
18. Sparta Township	3,668,601.43	18,028,459.76	69,277,600	1,255,000.00	1,780,414.45	440,000.00	3,475,414.45	27,750.00	41,350.00
19. Stanhope Borough	872,269.37	3,714,009.86	15,302,200	200,000.00	490,011.78	80,000.00	770,011.78	15,000.00	8,900.00
20. Stillwater Township	573,168.25	3,308,824.94	12,053,400	415,000.00	402,308.35	200,000.00	1,017,308.35	27,550.00	13,550.00
21. Sussex Borough	261,812.85	1,275,215.68	15,833,200	86,500.00	256,590.55	70,000.00	393,090.55	15,250.00	4,550.00
22. Vernon Township	2,717,868.83	17,736,583.96	45,970,425	1,000,000.00	2,195,840.75	710,677.70	3,906,518.45	71,250.00	51,350.00
23. Walpack Township	....	24,739.25	30,200,450	85,445.13	65,904.87	....	151,350.00	250.00	200.00
24. Wantage Township	767,698.71	7,301,284.62	18,412,125	905,000.00	903,707.33	340,000.00	2,148,707.33	51,500.00	22,950.00
Totals	$20,547,377.07	$116,942,944.18	$507,640,297	$8,465,178.19	$15,965,012.77	$5,003,049.78	$29,433,240.74	$610,650.00	$350,750.00

Total Amount of Miscellaneous Revenues (including Surplus Revenues Appropriated) for the support of the County Budget	$ 9,244,034.65
Rate per $100 to be applied to Column 11 for apportionment of County Taxes	0.58718929
Net County Taxes Apportioned (12A III)	$27,557,510.35
*Adjustments (Net Total 12A II)	$ 150,738.79

Total County Taxes Apportioned (Including Adjustments—Total 12A I)	$27,708,249.14

*Net Overpayments are added to the Net Taxes Apportioned and Net Underpayments are deducted.

Rate per $100 to be applied to Column 11 for apportionment of Library Taxes	0.04375575
Rate per $100 to be applied to Column 11 for apportionment of Health Service	0.03439306

Abstract of Ratables and Exemptions in the County of Union, for the Year 1987

TAXING DISTRICT	1 Taxable Value		2	3	4	5	6
	(a) Land	(b) Improvements (Includes Partial Exemptions and Abatements)	Total Taxable Value of Land and Improvements (Col. 1 (a)+(b))	Total Taxable Value Partial Exemptions and Abatements (Assessed Value)	Net Total Taxable Value of Land and Improvements (Col. 2-3)	Taxable Value of Machinery, Implements and Equipment of Telephone Telegraph and Messenger System Companies (C. 138, L. 1966)	Net Valuation Taxable (Cols. 4+5)
1. Berkeley Heights Township	$ 235,778,400	$ 507,956,100	$ 743,734,500	....	$ 743,734,500	$ 2,943,704	$ 746,678,204
2. Clark Township	255,088,200	446,771,500	701,859,700	....	701,859,700	1,977,309	703,837,009
3. Cranford Township	148,543,700	298,589,600	447,133,300	$ 64,000	447,069,300	4,529,827	451,599,127
4. Elizabeth City	283,801,350	635,942,250	919,743,600	....	919,743,600	14,559,745	934,303,345
5. Fanwood Borough	85,584,300	135,857,300	221,441,600	....	221,441,600	671,600	222,113,200
6. Garwood Borough	67,793,200	110,215,600	178,008,800	....	178,008,800	502,812	178,511,612
7. Hillside Township	105,790,100	206,992,500	312,782,600	....	312,782,600	1,166,094	313,948,694
8. Kenilworth Borough	63,464,800	140,000,000	203,464,800	....	203,464,800	445,904	203,910,704
9. Linden City	333,830,000	837,965,000	1,171,795,000	....	1,171,795,000	6,847,205	1,178,642,205
10. Mountainside Borough	186,101,400	286,392,300	472,493,700	7,100	472,486,600	1,817,784	474,304,384
11. New Providence Borough	302,718,200	395,288,000	698,006,200	....	698,006,200	12,820,966	710,827,166
12. Plainfield City	89,168,400	297,004,200	386,172,600	....	386,172,600	12,357,742	398,530,342
13. Rahway City	110,086,200	245,887,300	355,973,500	....	355,973,500	6,908,313	362,881,813
14. Roselle Borough	90,020,500	177,709,500	267,730,000	....	267,730,000	4,834,445	272,564,445
15. Roselle Park Borough	104,882,300	191,702,300	296,584,600	....	296,584,600	940,061	297,524,661
16. Scotch Plains Township	288,400,550	552,704,500	841,105,050	....	841,105,050	2,852,301	843,957,351
17. Springfield Township	395,970,400	605,704,700	1,001,675,100	....	1,001,675,100	2,711,440	1,004,386,540
18. Summit City	459,835,500	660,174,000	1,120,009,500	....	1,120,009,500	8,219,946	1,128,229,446
19. Union Township	406,886,100	590,775,800	997,661,900	....	997,661,900	8,997,094	1,006,658,994
20. Westfield Town	779,250,600	968,794,200	1,748,044,800	....	1,748,044,800	13,646,338	1,761,691,138
21. Winfield Township	220,200	1,171,500	1,391,700	....	1,391,700	10,318	1,402,018
Totals	$4,793,214,400	$8,293,598,150	$13,086,812,550	$71,100	$13,086,741,450	$109,760,968	$13,196,502,418

Abstract of Ratables and Exemptions in the County of Union, for the Year 1987 (Continued)

TAXING DISTRICT	7	8	9	10		11	12		
				Equalization			Apportionment of Taxes		
							Section A County Taxes		
	General Tax Rate to Apply per $100 Valuation	County Equalization Table—Average Ratio of Assessed to True Value of Real Property (R.S. 54:3-17 to R.S. 54:3-19)	True Value of Class II Railroad Property (C. 139, L. 1966)	(a) Amounts Deducted Under R.S. 54:3-17 to R.S. 54:3-19	(b) Amounts Added Under R.S. 54:3-17 to R.S. 54:3-19 and N.J.S.A. 54:11D-7	Net Valuation on Which County Taxes are Apportioned (Cols. 6 + 9 - 10(a) + 10(b))	I Total County Taxes Apportioned (Including Total Net Adjustments)	II Adjustments Resulting From (a) County Equalization Table Appeals (R.S. 54:2-37)	
								Deduct Overpayment	Add Underpayment
1. Berkeley Heights Township	$ 2.84	71.94	....	....	$ 325,951,249	$ 1,072,629,453	$ 5,196,366.96	....	....
2. Clark Township	2.47	86.63	$ 4,064	....	132,201,759	836,042,832	4,050,220.08	....	....
3. Cranford Township	5.89	39.15	339,333	....	709,920,972	1,161,859,432	5,628,642.72	....	....
4. Elizabeth City	5.67	48.78	9,074,371	....	1,057,456,441	2,000,834,157	9,693,066.39	....	....
5. Fanwood Borough	3.66	68.68	7,809	....	102,390,682	324,511,691	1,572,100.99	....	....
6. Garwood Borough	2.68	94.61	16,037	....	18,708,890	197,236,539	955,514.91	....	....
7. Hillside Township	5.64	53.22	77,959	....	304,467,248	618,493,901	2,996,301.53	....	....
8. Kenilworth Borough	4.53	45.74	37,543	....	261,964,067	465,912,314	2,257,118.10	....	....
9. Linden City	3.32	50.16	762,488	....	1,315,348,291	2,494,752,984	12,085,862.39	....	....
10. Mountainside Borough	2.22	86.93	....	....	83,058,155	557,362,539	2,700,149.87	....	....
11. New Providence Borough	2.30	93.75	1,576	....	55,528,912	766,357,674	3,712,629.45	....	....
12. Plainfield City	6.72	44.43	255,979	....	507,275,101	906,061,422	4,389,426.02	....	....
13. Rahway City	6.89	41.67	882,547	....	525,312,236	889,076,596	4,307,142.82	....	....
14. Roselle Borough	5.77	53.90	28,591	....	235,526,248	508,119,284	2,461,590.30	....	....
15. Roselle Park Borough	3.81	75.31	45,549	....	100,948,021	398,518,231	1,930,626.61	....	....
16. Scotch Plains Township	2.84	79.70	....	....	219,540,196	1,063,497,547	5,152,127.32	....	....
17. Springfield Township	2.02	108.65	75	$61,029,592	....	943,357,023	4,570,105.03	....	....
18. Summit City	2.65	67.04	294,111	....	572,550,843	1,701,074,400	8,240,876.45	....	....
19. Union Township	5.11	41.80	32,614	....	1,452,052,507	2,458,744,115	11,911,416.97	....	....
20. Westfield Town	2.19	102.09	3,077	22,024,628	....	1,739,669,587	8,427,851.32	....	....
21. Winfield Township	54.57	20.00	....	....	5,611,478	7,013,496	33,976.98	....	....
Totals	....	....	$11,863,723	$83,054,220	$7,985,813,296	$21,111,125,217	$102,273,113.21	....	....

Abstract of Ratables and Exemptions in the County of Union, for the Year 1987 (Continued)

TAXING DISTRICT	12 Apportionment of Taxes								
	Section A County Taxes			Section B		Section C Local Taxes to Be Raised for			
	II Adjustments Resulting From		III	(a)	(b)	I District School Purposes			
	(b) Appeals and Corrected Errors (R.S. 54:4-49; R.S. 54:4-53)		Net County Taxes Apportioned	County Library Taxes	Local Health Service Taxes (R.S. 26:3A2-19)	(a) As Required by District School Budget	(b) Regional Consolidated and Joint School Budgets	(c) As Required by Local Municipal Budget	(d) County Vocational School Budget (C. 30, L. 1977)
	Deduct Overpayment	Add Underpayment							
1. Berkeley Heights Township	....	$ 7,228.62	$ 5,203,595.58	....	....	$ 6,006,169.00	$ 5,482,633.80	....	....
2. Clark Township	$ 7,729.28	....	4,042,490.80	....	....	5,641,871.00	4,820,143.54	....	....
3. Cranford Township	3,526.88	....	5,625,115.84	....	....	14,694,233.00	....	....	....
4. Elizabeth City	33,209.64	....	9,659,856.75	....	....	21,532,042.10	....	$ 1,303,270.25	....
5. Fanwood Borough	....	....	1,572,100.99	....	....	....	4,867,858.00	....	....
6. Garwood Borough	3,414.22	....	952,100.69	....	....	1,233,240.00	1,008,766.91	....	....
7. Hillside Township	16,446.40	....	2,979,855.13	....	....	7,489,411.25	....	....	....
8. Kenilworth Borough	18.36	....	2,257,099.74	....	....	2,837,278.00	2,560,467.74	....	....
9. Linden City	7,084.50	....	12,078,777.89	....	....	20,181,771.50	....	508,924.00	....
10. Mountainside Borough	19,444.16	....	2,680,705.71	....	....	2,454,159.00	3,513,833.62	....	....
11. New Providence Borough	4,649.24	....	3,707,980.21	....	....	8,712,144.00	....	....	....
12. Plainfield City	12,020.27	....	4,377,405.75	....	....	10,637,206.50	....	257,004.00	....
13. Rahway City	35,097.88	....	4,272,044.94	....	....	11,678,325.00	....	....	....
14. Roselle Borough	9,832.05	....	2,451,758.25	....	....	6,954,002.50	....	....	....
15. Roselle Park Borough	761.00	....	1,929,865.61	....	....	5,877,140.50	....	....	....
16. Scotch Plains Township	22,203.99	....	5,129,923.33	....	....	....	15,497,485.66	....	....
17. Springfield Township	6,928.46	....	4,563,176.55	....	....	4,943,923.00	5,230,350.78	....	....
18. Summit City	2,084.78	....	8,238,791.67	....	....	13,842,304.00	....	832,599.00	....
19. Union Township	1,592.20	....	11,909,824.77	....	....	23,342,656.00	....	....	....
20. Westfield Town	6,792.50	....	8,421,058.82	....	....	23,391,715.00	....	....	....
21. Winfield Township	....	....	33,976.98	....	....	445,253.00	....	....	....
Totals	$192,835.83	$7,228.62	$102,087,506.00	....	....	$191,894,844.35	$42,981,540.05	$2,901,797.25	....

TABLE OF EQUALIZED VALUATIONS
YEAR 1987

Promulgated by the Director, Division of Taxation, as of October 1, 1987, for use by the Commissioner of Education in the calculation and distribution of State School Aid, under Chapter 86, Laws of 1954 (N.J.S.A. 54:1-35.1, et seq.)

A table of Equalized Valuation reflecting revisions resulting from appeals filed with the State Tax Court will be published subsequently, and will be available upon request at the Local Property Branch, Division of Taxation Building, Trenton, New Jerey 08646.

Abstract of Ratables and Exemptions in the County of Union, for the Year 1987 (Continued)

TAXING DISTRICT	12 Apportionment of Taxes		13	14 Amount of Miscellaneous Revenues for the Support of the Local Municipal Budgets				15 Deductions Allowed (C. 73, L. 1976)	
	Section C	Section D							
	II Local Municipal Purposes	Total Tax Levy on Which Tax Rate is Computed (Cols. AIII + B(a), (b) + C1a, b, c, d, + CII)	Total Amount of Real Property Exempt from Taxation	(a) Surplus Revenue Appropriated	(b) Miscellaneous Revenues Anticipated	(c) Receipts from Delinquent Taxes and Liens	(d) Total of Miscellaneous Revenues (a + b + c)	(a) Full Estimated Amount of Senior Citizen, Totally Disabled, and Surviving Spouse Deductions Allowed (C. 129, L. 1976)	(b) Veterans Deductions
1. Berkeley Heights Township	$ 4,505,927.93	$ 21,198,326.31	$ 77,254,800	$ 1,135,000.00	$ 2,308,444.32	$ 130,000.00	$ 3,573,444.32	$ 33,250.00	$ 46,600.00
2. Clark Township	2,867,992.43	17,372,497.77	87,169,600	1,145,000.00	3,074,688.20	200,000.00	4,419,688.20	93,000.00	86,150.00
3. Cranford Township	6,277,240.00	26,596,588.84	71,235,800	1,423,189.00	4,288,075.34	211,895.11	5,923,159.45	134,250.00	104,900.00
4. Elizabeth City	20,408,347.74	52,903,516.84	769,909,500	2,816,441.00	37,077,145.38	1,458,000.00	41,351,586.38	489,500.00	112,300.00
5. Fanwood Borough	1,688,057.85	8,128,016.84	7,000,000	303,000.00	1,111,525.48	120,000.00	1,534,525.48	24,500.00	30,950.00
6. Garwood Borough	1,575,521.69	4,769,629.29	11,863,300	300,000.00	775,283.77	60,000.00	1,135,283.77	58,000.00	19,750.00
7. Hillside Township	7,236,080.01	17,705,346.39	38,718,800	115,000.00	4,615,821.37	574,000.00	5,304,821.37	145,000.00	54,600.00
8. Kenilworth Borough	1,566,811.18	9,221,656.66	29,214,100	480,000.00	1,590,792.52	160,000.00	2,230,792.52	95,000.00	37,450.00
9. Linden City	6,297,942.75	39,067,416.14	184,819,400	3,885,000.00	21,953,347.65	415,000.00	26,253,347.65	504,000.00	139,900.00
10. Mountainside Borough	1,835,611.07	10,484,309.40	131,012,600	830,000.00	1,259,549.69	100,000.00	2,189,549.69	25,750.00	32,300.00
11. New Providence Borough	3,884,519.56	16,304,643.77	59,920,700	724,000.00	1,828,467.67	139,000.00	2,691,467.67	37,250.00	47,950.00
12. Plainfield City	11,489,997.20	26,761,613.45	85,597,600	700,000.00	10,303,512.47	1,760,000.00	12,763,512.47	141,750.00	62,050.00
13. Rahway City	9,045,456.00	24,995,825.94	69,482,400	25,000.00	5,544,667.00	344,000.00	5,913,667.00	250,000.00	103,500.00
14. Roselle Borough	6,318,524.73	15,724,285.48	72,723,500	400,000.00	2,790,729.31	350,000.00	3,540,729.31	166,750.00	60,400.00
15. Roselle Park Borough	3,509,695.61	11,316,701.72	35,378,100	350,000.00	1,091,739.16	140,000.00	1,581,739.16	117,500.00	44,850.00
16. Scotch Plains Township	3,301,818.12	23,929,227.11	188,760,700	2,000,000.00	2,988,016.08	320,000.00	5,308,016.08	82,500.00	77,900.00
17. Springfield Township	5,466,759.08	20,204,209.41	119,070,300	540,000.00	2,275,676.33	280,000.00	3,095,676.33	81,250.00	56,900.00
18. Summit City	6,930,201.05	29,843,895.72	200,916,100	3,300,000.00	4,743,600.92	425,000.00	8,468,600.92	71,500.00	54,350.00
19. Union Township	16,164,561.45	51,417,042.22	169,398,600	1,400,000.00	8,706,520.55	700,000.00	10,176,520.55	543,750.00	199,300.00
20. Westfield Town	6,689,948.51	38,502,722.33	113,747,800	1,600,000.00	5,625,000.00	400,000.00	7,625,000.00	107,750.00	100,850.00
21. Winfield Township	285,827.37	765,057.35	494,600	....	178,668.19	....	178,668.19	....	....
Totals	$127,346,841.33	$467,212,528.98	$2,523,688,300	$23,471,630.00	$123,501,271.40	$8,286,895.11	$155,259,796.51	$3,202,250.00	$1,472,950.00

Total Amount of Miscellaneous Revenues (including Surplus Revenues Appropriated) for the support of the County Budget	$ 41,840,260.00
Rate per $100 to be applied to Col. 11 for apportionment of County Taxes	.4844512652
County Percentage Level of Taxable Value of Real Property in Effect	100%

Net County Taxes Apportioned (12A III)	$102,087,506.00
‡Adjustments (Net Total 12A IIb)±	$ 185,607.21
Total County Taxes Apportioned (Including Adjustments—Total 12A I)	$102,273,113.21

‡Net Overpayments are added to the Net Taxes Apportioned and Net Underpayments are deducted.

Abstract of Ratables and Exemptions in the County of Warren, for the Year 1987

TAXING DISTRICT	1 Taxable Value		2	3	4	5	6
	(a) Land	(b) Improvements (Includes Partial Exemptions and Abatements)	Total Taxable Value of Land and Improvements (Col. 1 (a)+(b))	Total Taxable Value Partial Exemptions and Abatements (Assessed Value)	Net Total Taxable Value of Land and Improvements (Col. 2-3)	Taxable Value of Machinery, Implements and Equipment of Telephone Telegraph and Messenger System Companies (C. 138, L. 1966)	Net Valuation Taxable (Cols. 4+5)
1. Allamuchy Township	$ 20,154,350	$ 61,025,200	$ 81,179,550	....	$ 81,179,550	$ 839,514	$ 82,019,064
2. Alpha Borough	9,338,575	36,699,570	46,038,145	....	46,038,145	165,974	46,204,119
3. Belvidere Town	7,694,533	35,913,186	43,607,719	....	43,607,719	1,269,474	44,877,193
4. Blairstown Township	87,157,464	163,105,175	250,262,639	....	250,262,639	1,587,042	251,849,681
5. Franklin Township	17,285,617	48,380,867	65,666,484	$ 8,700	65,657,784	1,337,233	66,995,017
6. Frelinghuysen Township	13,878,940	26,949,755	40,828,695	....	40,828,695	297,483	41,126,178
7. Greenwich Township	35,481,050	54,885,100	90,366,150	....	90,366,150	654,899	91,021,049
8. Hackettstown Township	156,132,800	222,492,200	378,625,000	....	378,625,000	3,653,900	382,278,900
9. Hardwick Township	13,961,020	24,028,025	37,989,045	18,600	37,970,445	190,765	38,161,210
10. Harmony Township	17,799,143	34,242,660	52,041,803	48,850	51,992,953	347,625	52,340,578
11. Hope Township	28,518,850	59,223,000	87,741,850	....	87,741,850	728,213	88,470,063
12. Independence Township	18,366,995	46,786,551	65,153,546	35,730	65,117,816	516,818	65,634,634
13. Knowlton Township	19,842,705	42,937,000	62,779,705	....	62,779,705	513,789	63,293,494
14. Liberty Township	10,412,617	25,011,050	35,423,667	....	35,423,667	167,390	35,591,057
15. Lopatcong Township	32,263,993	84,378,468	116,642,461	11,250	116,631,211	960,965	117,592,176
16. Mansfield Township	88,098,475	161,536,900	249,635,375	8,500	249,626,975	1,857,259	251,484,134
17. Oxford Township	6,975,850	17,438,250	24,414,100	103,750	24,310,350	264,114	24,574,464
18. Pahaquarry Township	399,000	....	399,000	....	399,000	88,318	487,318
19. Phillipsburg Town	39,133,500	171,506,525	210,640,025	2,495,090	208,144,935	3,193,995	211,338,930
20. Pohatcong Township	15,151,623	49,435,331	64,586,954	....	64,586,954	538,839	65,125,793
21. Washington Borough	24,653,980	78,477,000	103,130,980	4,200	103,126,780	2,821,096	105,947,876
22. Washington Township	36,340,442	95,857,500	132,197,942	....	132,197,942	1,236,144	133,434,086
23. White Township	19,625,258	86,864,233	106,489,491	517,800	105,971,691	414,128	106,385,819
Totals	$718,666,780	$1,627,173,546	$2,345,840,326	$3,252,470	$2,342,587,856	$23,644,977	$2,366,232,833

Abstract of Ratables and Exemptions in the County of Warren, for the Year 1987 (Continued)

TAXING DISTRICT	7	8	9	10		11	12		
				Equalization			Apportionment of Taxes		
							Section A County Taxes		
							I	II Adjustments Resulting From	
								(a) County Equalization Table Appeals (R.S. 54:2-37)	
	General Tax Rate to Apply per $100 Valuation	County Equalization Table—Average Ratio of Assessed to True Value of Real Property (R.S. 54:3-17 to R.S. 54:3-19)	True Value of Class II Railroad Property (C. 139, L. 1966)	(a) Amounts Deducted Under R.S. 54:3-17 to R.S. 54:3-19	(b) Amounts Added Under R.S. 54:3-17 to R.S. 54:3-19 and N.J.S.A. 54:1.D-7	Net Valuation on Which County Taxes are Apportioned (Cols. 6 + 9 - 10(a) + 10(b))	Total County Taxes Apportioned (Including Total Net Adjustments)	Deduct Overpayment	Add Underpayment
1. Allamuchy Township	$4.160	49.05	....	....	$ 86,362,200	$ 168,381,264	$ 1,385,041.22	....	....
2. Alpha Borough	3.350	71.93	$ 262	....	19,154,493	65,358,874	537,617.62	....	....
3. Belvidere Town	4.870	60.31	10,161	....	31,685,770	76,573,124	629,861.84	....	....
4. Blairstown Township	.860	106.66	....	$ 12,214,406	....	239,635,273	1,971,150.01	....	....
5. Franklin Township	3.100	72.80	166	....	27,447,933	94,443,116	776,853.70	....	....
6. Frelinghuysen Township	3.830	63.23	....	....	25,135,144	66,261,322	545,040.82	....	....
7. Greenwich Township	1.860	142.93	1,060	25,985,234	....	65,036,875	534,968.98	....	....
8. Hackettstown Township	2.050	131.17	476	82,400,597	....	299,878,779	2,466,690.53	....	....
9. Hardwick Township	3.320	77.85	....	....	11,152,291	49,313,501	405,634.39	....	....
10. Harmony Township	4.490	52.09	4,597	....	50,402,230	102,747,405	845,161.67	....	....
11. Hope Township	1.920	125.12	....	16,862,047	....	71,608,016	589,020.72	....	....
12. Independence Township	4.360	52.46	....	....	60,216,992	125,851,626	1,035,208.34	....	....
13. Knowlton Township	3.330	79.31	....	....	17,769,887	81,063,381	666,797.01	....	....
14. Liberty Township	4.870	52.07	....	....	33,112,693	68,703,750	565,131.32	....	....
15. Lopatcong Township	3.230	70.82	4,202	....	50,906,662	168,503,040	1,386,042.90	....	....
16. Mansfield Township	1.650	143.91	774	74,168,594	....	177,316,314	1,458,537.59	....	....
17. Oxford Township	4.520	61.51	....	....	16,418,237	40,992,701	337,190.61	....	....
18. Pahaquarry Township	4.030	87.81	....	....	67,136	554,454	4,560.73	....	....
19. Phillipsburg Town	4.520	66.88	360,451	....	118,013,795	329,713,176	2,712,097.11	....	....
20. Pohatcong Township	4.080	55.96	3,461	....	53,145,410	118,274,664	972,883.09	....	....
21. Washington Borough	4.870	63.14	36,465	....	63,978,983	169,963,324	1,398,054.65	....	....
22. Washington Township	3.130	77.46	465	....	40,932,005	174,366,556	1,434,273.99	....	....
23. White Township	3.590	55.11	3,584	....	89,546,878	195,936,281	1,611,696.58	....	....
Totals	....	....	$426,124	$211,630,880	$795,448,739	$2,950,476,816	$24,269,517.42		

Abstract of Ratables and Exemptions in the County of Warren, for the Year 1987 (Continued)

TAXING DISTRICT	12 Apportionment of Taxes								
	Section A County Taxes			Section B		Section C Local Taxes to Be Raised for			
	II Adjustments Resulting From		III Net County Taxes Apportioned	(a) County Library Taxes	(b) Local Health Service Taxes (R.S. 26:3A2-19)	I District School Purposes			
	(b) Appeals and Corrected Errors (R.S. 54:4-49; R.S. 54:4-53)					(a) As Required by District School Budget	(b) Regional Consolidated and Joint School Budgets	(c) As Required by Local Municipal Budget	(d) County Vocational School Budget (C. 30, L. 1977)
	Deduct Overpayment	Add Underpayment							
1. Allamuchy Township	$ 735.74	....	$ 1,384,305.48	$ 46,076.78	....	$ 1,943,447.00	....	....	....
2. Alpha Borough	....	....	537,617.62	....	....	728,910.00	....	....	....
3. Belvidere Town	4,421.00	....	625,440.84	....	....	1,228,483.26	....	....	....
4. Blairstown Township	8,317.37	....	1,962,832.64	65,575.11	....	(1) 122,723.00	(2)	....	....
5. Franklin Township	6,379.71	....	770,473.99	25,843.93	....	571,964.00	$ 706,865.43	....	....
6. Frelinghuysen Township	215.65	....	544,825.17	18,132.11	....	435,969.00	498,118.36	....	....
7. Greenwich Township	62.44	....	534,906.54	17,797.05	....	987,210.00	....	....	....
8. Hackettstown Township	....	....	2,466,690.53	....	....	3,845,598.00	....	....	....
9. Hardwick Township	658.56	....	404,975.83	13,494.42	....	372,582.00	356,587.50	....	....
10. Harmony Township	171.49	....	844,990.18	28,116.37	....	1,312,298.50	....	....	....
11. Hope Township	499.41	....	588,521.31	19,595.21	....	974,459.00	....	....	....
12. Independence Township	105.63	....	1,035,102.71	34,438.73	....	1,472,550.00	....	....	....
13. Knowlton Township	2,402.53	....	664,394.48	22,182.63	....	710,880.00	541,281.03	....	....
14. Liberty Township	250.81	....	564,880.51	18,800.47	....	1,047,859.00	....	....	....
15. Lopatcong Township	....	....	1,386,042.90	46,110.10	....	1,781,141.00	....	....	....
16. Mansfield Township	13,075.83	....	1,445,461.76	48,521.81	....	1,120,047.00	1,283,569.37	....	....
17. Oxford Township	....	....	337,190.61	11,217.47	....	549,095.00	....	....	....
18. Pahaquarry Township	....	....	4,560.73	151.72	....	....	....	....	....
19. Phillipsburg Town	18,196.88	....	2,693,900.23	....	....	4,070,230.00	....	....	....
20. Pohatcong Township	208.15	....	972,674.94	32,365.33	....	1,163,025.00	....	....	....
21. Washington Borough	4,098.75	....	1,393,955.90	....	....	1,137,156.00	1,274,975.54	....	....
22. Washington Township	6,339.04	....	1,427,934.95	47,714.62	....	1,015,395.00	1,254,805.66	....	....
23. White Township	....	....	1,611,698.58	53,617.14	....	2,092,456.00	....	....	....
Totals	$66,138.99	....	$24,203,378.43	$549,751.00	....	$28,683,477.76	$5,916,202.89	....	....

Abstract of Ratables and Exemptions in the County of Warren, for the Year 1987 (Continued)

TAXING DISTRICT	12 Apportionment of Taxes		13	14 Amount of Miscellaneous Revenues for the Support of the Local Municipal Budgets				15 Deductions Allowed (C. 73, L. 1976)	
	Section C	Section D							
	II Local Municipal Purposes	Total Tax Levy on Which Tax Rate is Computed (Cols. AIII + B(a), (b) + C1a, b, c, d, + CII)	Total Amount of Real Property Exempt from Taxation	(a) Surplus Revenue Appropriated	(b) Miscellaneous Revenues Anticipated	(c) Receipts from Delinquent Taxes and Liens	(d) Total of Miscellaneous Revenues (a + b + c)	(a) Full Estimated Amount of Senior Citizen, Totally Disabled, and Surviving Spouse Deductions Allowed (C. 129, L. 1976)	(b) Veterans Deductions
1. Allamuchy Township	$ 32,612.00	$ 3,406,441.26	$ 7,252,400	$ 450,000.00	$ 352,505.09	$ 36,000.00	$ 838,505.09	$ 5,750.00	$ 7,900.00
2. Alpha Borough	281,287.76	1,547,815.38	5,105,584	45,000.00	325,243.21	70,000.00	440,243.21	42,750.00	11,450.00
3. Belvidere Town	327,621.04	2,181,545.14	10,195,400	217,000.00	865,872.50	84,450.00	1,167,322.50	21,000.00	9,650.00
4. Blairstown Township	....	2,151,130.75	29,614,615	1,186,878.66	3,553,198.12	100,000.00	4,840,076.78	29,250.00	14,600.00
5. Franklin Township	....	2,075,147.35	10,235,255	482,104.74	325,432.26	95,000.00	902,537.00	18,250.00	5,750.00
6. Frelinghuysen Township	74,054.64	1,571,099.28	2,524,100	125,000.00	172,420.79	130,000.00	427,420.79	8,250.00	4,050.00
7. Greenwich Township	148,258.23	1,688,171.82	5,905,060	81,500.00	274,609.78	75,000.00	431,109.78	14,250.00	5,750.00
8. Hackettstown Township	1,488,570.56	7,800,859.09	60,431,900	500,000.00	1,047,694.13	150,000.00	1,697,694.13	35,750.00	24,300.00
9. Hardwick Township	115,956.00	1,263,595.75	3,768,600	65,000.00	116,162.98	82,000.00	263,162.98	4,750.00	2,950.00
10. Harmony Township	162,859.01	2,348,264.06	4,408,605	70,000.00	256,615.77	140,000.00	466,615.77	27,250.00	9,800.00
11. Hope Township	114,338.50	1,696,914.02	6,922,450	62,000.00	277,298.90	125,000.00	464,298.90	8,000.00	4,500.00
12. Independence Township	316,525.21	2,858,616.65	8,176,660	280,000.00	252,319.78	90,000.00	622,319.78	15,250.00	9,500.00
13. Knowlton Township	167,213.91	2,105,952.05	3,613,100	100,000.00	305,954.54	200,000.00	605,954.54	17,750.00	6,200.00
14. Liberty Township	99,878.61	1,731,418.59	2,443,259	131,141.01	215,405.40	110,000.00	456,546.41	15,750.00	5,750.00
15. Lopatcong Township	582,627.15	3,795,921.15	4,603,830	400,000.00	857,184.65	80,000.00	1,337,184.65	44,250.00	19,850.00
16. Mansfield Township	231,000.00	4,128,599.94	38,567,270	600,000.00	900,662.62	135,607.86	1,636,270.48	28,250.00	11,950.00
17. Oxford Township	212,256.31	1,109,759.39	4,652,300	135,000.00	297,118.72	90,000.00	522,118.72	22,250.00	5,050.00
18. Pahaquarry Township	14,900.00	19,612.45	1,461,025	33,234.12	17,285.88	....	50,520.00	....	....
19. Phillipsburg Town	2,772,518.40	9,536,648.63	55,778,535	670,000.00	2,830,701.27	259,617.26	3,760,318.53	194,500.00	56,050.00
20. Pohatcong Township	485,958.46	2,654,023.73	2,433,400	170,000.00	447,019.05	130,000.00	747,019.05	44,500.00	17,050.00
21. Washington Borough	1,347,330.00	5,153,417.44	9,065,300	425,000.00	947,070.00	189,496.00	1,561,566.00	45,250.00	14,350.00
22. Washington Township	419,113.66	4,164,963.89	14,293,200	525,000.00	531,573.12	147,500.00	1,204,073.12	33,800.00	17,400.00
23. White Township	55,000.00	3,812,771.72	13,873,600	303,381.45	337,278.26	100,000.00	740,659.71	16,050.00	9,250.00
Totals	$9,449,879.45	$68,802,689.53	$305,325,448	$7,057,239.98	$15,506,626.82	$2,619,671.12	$25,183,537.92	$692,850.00	$273,100.00

Total Amount of Miscellaneous Revenues (including Surplus Revenues Appropriated) for the support of the County Budget $10,293,545.55

Rate per $100 to be applied to Column 11 for apportionment of County Taxes 0.82256255

Net County Taxes Apportioned (12A III) $24,203,378.43

*Adjustments (Net Total 12A II) .... $ 66,138.99

Total County Taxes Apportioned (Including Adjustments—Total 12A I) $24,269,517.42

*Net Overpayments are added to the Net Taxes Apportioned and Net Underpayments are deducted from the Net Taxes Apportioned.

Rate per $100 to be applied to Column 11 for apportionment of Library Taxes 0.02736455

DIVISION OF TAXATION—DEPARTMENT OF THE TREASURY—STATE OF NEW JERSEY
STATE EQUALIZATION TABLE—R.S. 54:1-33
FOR THE YEAR 1987

COUNTY	ASSESSED VALUE OF PERSONAL PROPERTY	ASSESSED VALUE OF REAL PROPERTY	PERCENTAGE BY WHICH ASSESSED VALUE OF REAL PROPERTY SHOULD BE INCREASED	TRUE VALUE OF REAL PROPERTY
*ATLANTIC	$ 111,786,422	$ 12,217,006,580	3.34	$ 12,624,787,207
*BERGEN	252,781,700	41,006,462,015	20.73	49,506,775,341
*BURLINGTON	120,866,896	8,666,866,517	15.09	9,974,527,019
*CAMDEN	125,146,820	7,461,593,290	45.22	10,835,889,181
*CAPE MAY	58,828,129	7,100,493,414	6.36	7,552,109,566
*CUMBERLAND	42,174,310	1,981,497,877	16.36	2,305,675,910
*ESSEX	174,518,700	11,249,759,900	97.16	22,180,125,986
*GLOUCESTER	70,201,115	4,345,633,200	16.28	5,053,061,860
**HUDSON	59,111,607	5,326,920,412	126.65	12,073,709,003
*HUNTERDON	35,640,325	4,803,787,102	4.43	5,016,486,113
MERCER	73,645,141	5,045,899,262	103.79	10,283,063,505
*MIDDLESEX	286,107,785	20,802,529,500	21.73	25,322,616,555
*MONMOUTH	198,856,655	16,561,889,740	32.94	22,017,933,714
*MORRIS	233,265,562	19,930,384,124	26.53	25,218,757,591
*OCEAN	134,904,019	14,821,373,953	23.00	18,230,472,267
*PASSAIC	60,736,214	6,548,691,813	114.41	14,040,934,419
SALEM	19,674,737	895,564,865	58.91	1,423,112,768
*SOMERSET	93,337,813	9,953,526,076	30.48	12,856,897,281
*SUSSEX	30,390,086	3,822,989,556	21.40	4,641,240,204
UNION	109,760,968	13,086,741,450	55.88	20,400,220,499
*WARREN	23,644,977	2,342,587,856	21.94	2,856,466,109
TOTAL	$2,315,379,981	$217,872,198,512		$294,414,862,098

*Adjustments were made to take into consideration the effect of Revaluation or Reassessment programs adopted in 1987 by several taxing districts.

**Hudson County—Estimated

John R. Baldwin, Director
Division of Taxation

Compilation of Equalized Valuations in the State of New Jersey, as of October 1, 1987

COUNTY	1 Aggregate Assessed Valuation of Real Property*	2 Average Ratio of Assessed to True Value of Real Property	3 Aggregrate True Value of Real Property*	4 Assessed Valuation of Class II Railroad Property	5 Assessed Valuation of All Personal Property	6 Equalized Valuation
Atlantic	$ 12,217,006,580	90.50%	$ 13,499,058,567	....	$ 111,786,422	$ 13,610,844,989
Bergen	40,996,054,915	66.40	61,745,058,922	$ 183,049	252,781,700	61,998,023,671
Burlington	8,666,866,527	76.55	11,321,351,672	....	120,866,896	11,442,218,568
Camden	7,461,593,290	59.81	12,476,126,037	....	125,146,820	12,601,272,857
Cape May	7,100,493,414	87.71	8,095,043,622	....	58,828,129	8,153,871,751
Cumberland	1,981,497,877	78.18	2,534,613,601	....	42,174,310	2,576,787,911
Essex	11,249,759,900	41.19	27,310,773,373	1,838,025	174,518,700	27,487,130,098
Gloucester	4,345,633,200	78.50	5,535,838,634	....	70,201,115	5,606,039,749
Hudson	5,326,915,312	34.66	15,366,877,694	11,485,350	59,111,607	15,437,474,651
Hunterdon	4,803,787,102	75.18	6,389,725,830	....	35,640,325	6,425,366,155
Mercer	5,045,899,262	41.17	12,255,977,865	501,569	73,645,141	12,330,124,575
Middlesex	20,802,5[illegible]3,500	66.86	31,114,315,851	1,388,028	286,107,785	31,401,811,664
Monmouth	16,561,889,740	59.67	27,756,479,275	189,867	201,487,880	27,958,157,022
Morris	19,930,384,124	66.23	30,094,408,576	726,495	233,265,562	30,328,400,633
Ocean	14,821,373,953	64.28	23,057,238,196	412,763	134,904,019	23,192,554,978
Passaic	6,548,691,813	37.77	17,340,397,498	881,309	60,736,214	17,402,015,021
Salem	895,237,365	57.95	1,544,827,717	....	19,674,737	1,564,502,454
Somerset	9,853,526,076	63.64	15,482,407,819	398,784	93,337,813	[illegible]76,144,416
Sussex	3,822,989,556	65.88	5,803,228,563	....	30,390,086	5,833,618,649
Union	13,086,741,450	52.58	24,887,670,597	861,986	109,760,968	24,998,293,551
Warren	2,342,587,856	64.19	3,649,348,396	....	23,644,977	3,672,993,373
Totals	$217,861,458,812	60.98%	$357,260,768,305	$18,867,225	$2,318,011,206	$359,597,646,736

*Exclusive of Class II Railroad Property

Atlantic County, 1987 Table of Equalized Valuations, State School Aid (C. 86, P.L. 1954)

TAXING DISTRICT	1 Aggregate Assessed Valuation of Real Property*	2 Average Ratio of Assessed to True Value of Real Property	3 Aggregrate True Value of Real Property*	4 Assessed Valuation of Class II Railroad Property	5 Assessed Valuation of All Personal Property	6 Equalized Valuation
Absecon City	$ 237,659,800	92.17%	$ 257,849,409	....	$ 1,622,101	$ 259,471,510
Atlantic City	5,834,877,280	95.13	6,133,582,760	....	26,255,030	6,159,837,790
Brigantine City	855,521,800	102.72	832,867,796	....	5,071,685	837,939,481
Buena Borough	87,617,100	98.86	88,627,453	....	2,245,630	90,873,083
Buena Vista Township	64,065,675	38.08	168,239,693	....	810,541	169,050,234
Corbin City	12,797,100	107.56	11,897,639	....	148,191	12,045,830
Egg Harbor City	51,305,100	55.82	91,911,680	....	2,119,617	94,031,297
Egg Harbor Township	783,883,500	93.39	839,365,564	....	10,788,791	850,154,355
Estell Manor City	19,822,068	43.68	45,380,192	....	220,492	45,600,684
Folsom Borough	17,409,720	31.36	55,515,689	....	417,999	55,933,688
Galloway Township	541,148,900	92.07	587,758,119	....	9,062,749	596,820,868
Hamilton Township	502,990,300	102.18	492,259,053	....	9,050,053	501,309,106
Hammonton Town	390,508,590	105.83	368,996,116	....	11,476,262	380,472,378
Linwood City	243,275,500	82.17	296,063,649	....	1,348,343	297,411,992
Longport Borough	268,363,500	83.99	319,518,395	....	340,920	319,859,315
Margate City	629,765,700	73.35	858,576,278	....	1,574,052	860,150,330
Mullica Township	146,485,911	98.49	148,731,761	....	1,956,217	150,687,978
Northfield City	313,584,100	99.69	314,559,234	....	1,821,071	316,380,305
Pleasantville City	267,277,700	83.56	319,863,212	....	14,212,584	334,075,796
Port Republic City	34,981,436	99.40	35,192,592	....	426,911	35,619,503
Somers Point City	448,744,300	104.46	429,584,817	....	6,699,606	436,284,423
Ventnor City	421,835,100	55.34	762,260,752	....	3,449,235	765,709,987
Weymouth Township	43,086,400	106.50	40,456,714	....	668,342	41,125,056
Totals	$12,217,006,580	90.50%	$13,499,058,567	....	$111,786,422	$13,610,844,989

*Exclusive of Class II Railroad Property

Bergen County, 1987 Table of Equalized Valuations, State School Aid (C. 86, P.L. 1954)

TAXING DISTRICT	1 Aggregate Assessed Valuation of Real Property*	2 Average Ratio of Assessed to True Value of Real Property	3 Aggregate True Value of Real Property*	4 Assessed Valuation of Class II Railroad Property	5 Assessed Valuation of All Personal Property	6 Equalized Valuation
Allendale Borough	$ 444,865,382	78.53%	$ 566,491,000	....	$ 1,520,673	$ 568,011,673
Alpine Borough	259,567,790	51.20	506,968,340	....	361,997	507,330,337
Bergenfield Borough	389,245,110	32.29	1,205,466,429	....	1,241,040	1,206,707,469
Bogota Borough	327,012,000	91.76	356,377,507	....	825,300	357,202,807
Carlstadt Borough	487,090,865	46.89	1,038,794,764	....	1,555,186	1,040,349,950
Cliffside Park Borough	767,026,600	63.12	1,215,187,896	....	4,025,200	1,219,213,096
Closter Borough	329,690,600	49.07	671,878,133	....	3,936,703	675,814,836
Cresskill Borough	635,540,200	95.28	667,023,720	....	768,089	667,791,809
Demarest Borough	422,985,200	91.39	462,835,321	....	621,031	463,456,352
Dumont Borough	297,162,500	36.50	814,143,836	....	3,920,968	818,064,804
Elmwood Park Borough	369,739,850	38.45	961,612,094	....	1,485,874	963,097,968
East Rutherford Borough	457,632,500	92.21	496,293,786	....	6,768,950	503,062,736
Edgewater Borough	137,257,389	30.70	447,092,472	....	195,478	447,287,950
Emerson Borough	436,964,100	86.69	504,053,639	....	1,202,531	505,256,170
Englewood City	572,191,000	37.12	1,541,462,823	....	8,876,365	1,550,339,188
Englewood Cliffs Borough	329,809,200	30.48	1,062,051,181	....	637,526	1,062,688,707
Fairlawn Borough	792,911,550	39.33	2,016,047,674	$ 51,151	6,172,549	2,022,271,374
Fairview Borough	177,796,900	37.65	472,236,122	....	391,462	472,627,584
Fort Lee Borough	1,244,884,055	44.10	2,822,866,338	....	7,964,514	2,830,830,852
Franklin Lakes Borough	1,842,759,400	115.76	1,591,879,233	....	2,276,903	1,594,156,136
Garfield City	427,230,300	41.53	1,028,726,944	....	1,445,054	1,030,171,998
Glen Rock Borough	873,823,200	99.88	874,873,048	....	1,679,234	876,552,282
Hackensack City	706,130,100	34.90	2,023,295,415	....	13,026,801	2,036,322,216
Harrington Park Borough	115,074,200	32.19	357,484,312	....	188,449	357,672,761
Hasbrouck Hgts. Borough	704,514,810	82.46	854,371,586	....	1,922,882	856,294,468
Haworth Borough	89,582,200	27.42	326,703,866	....	170,872	326,874,738
Hillsdale Borough	607,421,600	87.87	691,273,017	....	11,145,337	702,418,354
Hohokus Borough	258,485,300	57.88	446,590,014	....	642,004	447,232,018
Leonia Borough	380,035,100	66.91	567,979,525	....	1,141,227	569,120,752
Little Ferry Borough	468,352,200	82.40	568,388,592	....	9,463,927	577,852,519
Lodi Borough	421,586,700	46.36	909,375,971	....	1,586,383	910,962,354
Lyndhurst Township	628,726,100	47.75	1,316,703,874	80,187	2,233,482	1,319,017,543
Mahwah Township	1,523,475,000	91.65	1,662,274,959	....	20,934,619	1,683,209,578
Maywood Borough	204,354,200	31.45	649,774,881	....	656,335	650,431,216
Midland Park Borough	525,740,600	104.67	502,283,940	....	2,943,300	505,227,240

Montvale Borough	598,243,850	62.57	956,119,306	....	1,884,812	958,004,118
Moonachie Borough	298,600,500	69.78	427,917,025	....	1,101,558	429,018,583
New Milford Borough	280,748,030	35.66	787,291,167	....	463,818	787,754,985
North Arlington Borough	255,865,212	40.57	630,675,898	....	544,934	631,220,832
Northvale Borough	344,773,600	82.22	419,330,577	....	776,974	420,107,551
Norwood Borough	297,747,400	73.35	405,926,926	....	1,186,766	407,113,692
Oakland Borough	1,060,176,100	119.56	886,731,432	....	4,776,100	891,507,532
Old Tappan Borough	307,227,000	73.96	415,396,160	....	494,911	415,891,071
Oradell Borough	638,601,000	86.30	739,977,984	....	2,617,241	742,595,225
Palisades Park Borough	335,773,400	47.08	713,197,536	....	367,039	713,564,575
Paramus Borough	2,848,323,000	96.16	2,962,066,348	....	9,438,371	2,971,504,719
Park Ridge Borough	378,740,800	65.57	577,612,933	....	2,092,928	579,705,861
Ramsey Borough	1,266,931,000	107.43	1,179,308,387	....	11,776,050	1,191,084,437
Ridgefield Borough	722,785,000	95.25	758,829,396	....	1,531,746	760,361,142
Ridgefield Park Village	380,915,500	64.35	591,943,279	....	760,842	592,704,121
Ridgewood Village	2,584,958,200	113.94	2,268,701,246	....	13,533,119	2,282,234,365
River Edge Borough	241,561,052	35.71	676,452,120	....	5,728,028	682,180,148
Rivervale Township	555,622,700	74.44	746,403,412	....	873,234	747,276,646
Rochelle Park Township	356,793,400	85.18	418,869,923	....	33,124,546	451,994,469
Rockleigh Borough	82,808,300	57.51	143,989,393	....	196,062	144,185,455
Rutherford Borough	343,665,735	33.36	1,030,173,067	....	6,851,331	1,037,024,398
Saddle Brook Township	409,876,900	47.23	867,831,675	51,711	1,000,046	868,883,432
Saddle River Borough	397,671,900	54.53	729,271,777	....	873,035	730,144,812
South Hackensack Twp.	115,267,782	40.01	288,097,431	....	362,506	288,459,937
Teaneck Township	1,214,577,600	54.70	2,220,434,369	....	4,078,261	2,224,512,630
Tenafly Borough	798,500,040	57.89	1,379,340,197	....	1,605,945	1,380,946,142
Teterboro Borough	205,692,150	104.08	197,628,891	....	1,364,757	198,993,648
U. Saddle River Borough	1,110,961,600	109.36	1,015,875,640	....	4,951,353	1,020,826,993
Waldwick Borough	656,995,800	103.84	632,700,116	....	1,002,832	633,702,948
Wallington Borough	150,934,700	35.79	421,723,107	....	717,633	422,440,740
Washington Township	620,172,700	90.08	688,468,806	....	822,282	689,291,088
Westwood Borough	620,652,800	89.86	690,688,627	....	1,720,670	692,409,297
Woodcliff Lakes Borough	404,667,300	56.46	716,732,731	....	2,248,254	718,980,985
Wood-Ridge Borough	304,543,963	61.48	495,354,527	....	869,841	496,224,368
Wyckoff Township	1,148,014,100	79.55	1,443,135,261	....	7,115,630	1,450,250,891
Totals	$40,996,054,915	66.40%	$61,745,058,922	$183,049	$252,781,700	$61,998,023,671

*Exclusive of Class II Railroad Property

Burlington County, 1987 Table of Equalized Valuations, State School Aid (C. 86, P.L. 1954)

TAXING DISTRICT	1 Aggregate Assessed Valuation of Real Property*	2 Average Ratio of Assessed to True Value of Real Property	3 Aggregrate True Value of Real Property*	4 Assessed Valuation of Class II Railroad Property	5 Assessed Valuation of All Personal Property	6 Equalized Valuation
Bass River Township	$ 41,498,000	77.81%	$ 53,332,477	....	$ 945,883	$ 54,278,360
Beverly City	38,625,715	71.74	53,841,253	....	219,777	54,061,030
Bordentown City	59,672,850	50.50	118,164,059	....	412,504	118,576,563
Bordentown Township	218,891,900	71.59	305,757,648	....	4,158,276	309,915,924
Burlington City	152,329,045	52.31	291,204,445	....	3,324,416	294,528,861
Burlington Township	375,003,100	87.12	430,444,330	....	3,009,178	433,453,508
Chesterfield Township	69,080,300	65.85	104,905,543	....	1,288,446	106,193,989
Cinnaminson Township	401,470,734	69.36	578,821,704	....	3,550,801	582,372,505
Delanco Township	68,151,700	64.86	105,075,085	....	386,482	105,461,567
Delran Township	269,880,450	70.60	382,266,926	....	2,222,204	384,489,130
Eastampton Township	85,285,750	91.80	92,903,867	....	817,125	93,720,992
Edgewater Park Twp.	168,371,164	87.19	193,108,343	....	1,055,616	194,163,959
Evesham Township	708,395,300	65.47	1,082,015,121	....	12,901,787	1,094,916,908
Fieldsboro Borough	11,166,200	73.63	15,165,286	....	48,244	15,213,530
Florence Township	245,939,155	87.24	281,910,998	....	2,500,108	284,411,106
Hainesport Township	82,963,000	67.40	123,090,504	....	967,770	124,058,274
Lumberton Township	131,767,200	82.85	159,043,090	....	1,234,972	160,278,062
Mansfield Township	84,500,630	64.34	131,334,520	....	1,673,642	133,008,162
Maple Shade Township	353,170,474	63.69	554,514,797	....	1,891,084	556,405,881
Medford Township	391,271,950	45.60	858,052,522	....	3,686,988	861,739,510

Medford Lakes Borough	129,332,350	76.58	168,885,283	....	668,471	169,553,754
Moorestown Township	716,661,200	83.06	862,927,393	....	19,270,063	882,197,456
Mount Holly Township	218,299,285	95.85	227,750,949	....	8,590,233	236,341,182
Mount Laurel Township	1,277,754,645	105.85	1,207,137,123	....	10,714,127	1,217,851,250
New Hanover Township	18,927,300	95.21	19,879,529	....	3,287,636	23,167,165
North Hanover Township	55,082,660	56.12	98,151,568	....	640,731	98,792,299
Palmyra Borough	154,783,350	83.90	184,485,518	....	843,978	185,329,496
Pemberton Borough	19,287,900	77.61	24,852,339	....	943,342	25,795,681
Pemberton Township	282,460,195	58.96	479,070,887	....	4,970,593	484,041,480
Riverside Township	112,778,100	61.72	182,725,373	....	2,403,959	185,129,332
Riverton Borough	93,940,100	96.54	97,306,919	....	422,632	97,729,551
Shamong Township	140,531,650	84.18	166,941,851	....	2,494,978	169,436,829
Southampton Township	312,111,200	92.65	336,871,236	....	4,931,080	341,802,316
Springfield Township	59,146,460	56.88	103,984,634	....	1,001,038	104,985,672
Tabernacle Township	157,366,200	69.00	228,066,957	....	1,146,097	229,213,054
Washington Township	21,028,550	78.39	26,825,552	....	853,658	27,679.210
Westhampton Township	165,068,900	90.20	183,003,215	....	1,729,235	184,732,450
Willingboro Township	723,126,710	96.02	753,100,094	....	5,774,462	758,874,556
Woodland Township	34,440,355	91.12	37,796,702	....	927,160	38,723,862
Wrightstown Borough	17,304,800	104.02	16,636,032	....	2,958,120	19,594,152
Totals	$8,666,866,527	76.55%	$11,321,351,672	....	$120,866,896	$11,442,218,568

*Exclusive of Class II Railroad Property

Camden County, 1987 Table of Equalized Valuations, State School Aid (C. 86, P.L. 1954)

TAXING DISTRICT	1 Aggregate Assessed Valuation of Real Property*	2 Average Ratio of Assessed to True Value of Real Property	3 Aggregrate True Value of Real Property*	4 Assessed Valuation of Class II Railroad Property	5 Assessed Valuation of All Personal Property	6 Equalized Valuation
Audubon Borough	$ 221,744,230	89.96%	$ 246,437,242	....	$ 889,096	$ 247,326,338
Audubon Park Borough	3,798,600	100.98	3,761,735	....	61,670	3,823,405
**Barrington Borough	163,381,000	93.36	175,001,071	....	950,670	175,951,741
Bellmawr Borough	171,181,350	54.38	314,787,330	....	1,000,148	315,787,478
Berlin Borough	94,962,436	53.82	176,444,511	....	3,621,136	180,065,647
Berlin Township	66,246,275	47.71	138,851,970	....	591,793	139,443,763
Brooklawn Borough	26,821,200	55.76	48,101,148	....	370,584	48,471,732
Camden City	225,799,215	31.47	717,506,244	....	21,310,242	738,816,486
Cherry Hill Township	1,346,156,925	43.19	3,116,825,480	....	12,131,263	3,128,956,743
Chesilhurst Borough	14,997,374	61.72	24,299,051	....	192,791	24,491,842
Clementon Borough	59,280,135	59.22	100,101,545	....	744,669	100,846,214
Collingswood Borough	258,719,100	74.39	347,787,471	....	6,961,593	354,749,064
Gibbsboro Borough	86,247,200	105.13	82,038,619	....	1,079,319	83,117,938
Gloucester City	123,772,900	55.83	221,696,042	....	5,546,580	227,242,622
Gloucester Township	547,673,472	53.32	1,027,144,546	....	6,707,227	1,033,851,773
Haddon Township	228,380,950	52.99	430,988,771	....	1,152,820	432,141,591
Haddonfield Borough	439,649,300	67.76	548,833,087	....	11,131,714	559,964,801
Haddon Heights Borough	225,602,200	89.47	252,154,018	....	1,608,840	253,762,858
Hi-Nella Borough	14,184,800	86.80	16,341,935	....	211,872	16,553,807
Laurel Springs Borough	43,312,150	84.50	51,256,982	....	10,238,324	61,495,306

Lawnside Borough	40,010,058	56.98	70,217,722	....	238,246	70,455,968
Lindenwold Borough	276,537,500	84.96	325,491,408	....	3,015,853	328,507,261
Magnolia Borough	53,309,550	53.60	99,458,116	....	246,929	99,705,045
Merchantville Borough	89,768,600	84.65	106,046,781	....	12,230,511	118,277,292
Mt. Ephraim Borough	103,951,800	91.22	113,957,246	....	1,042,642	114,999,888
Oaklyn Borough	47,912,900	44.61	107,403,945	....	142,891	107,546,836
Pennsauken Township	552,790,500	52.31	1,056,758,746	....	4,333,060	1,061,091,806
Pine Hill Borough	91,382,100	64.81	141,000,000	....	890,495	141,890,495
Pine Valley Borough	6,405,700	59.78	10,715,457	....	48,877	10,764,334
Runnemede Borough	95,677,600	50.03	191,240,456	....	1,442,984	192,683,440
Somerdale Borough	110,651,550	94.75	116,782,639	....	815,916	117,598,555
Stratford Borough	101,430,100	49.88	203,348,236	....	1,084,608	204,432,844
Tavistock Borough	2,881,600	105.87	2,721,829	....	6,537	2,728,366
Voorhees Township	1,034,531,100	103.44	1,000,126,740	....	6,955,100	1,007,081,840
Waterford Township	145,043,270	65.00	223,143,492	....	1,843,917	224,987,409
Winslow Township	312,805,650	58.89	531,169,384	....	4,198,125	535,367,509
Woodlynne Borough	34,592,900	95.60	36,185,042	....	107,778	36,292,820
Totals	$7,461,593,290	59.81%	$12,476,126,037	....	$125,146,820	$12,601,272,857

*Exclusive of Class II Railroad Property

Cape May County, 1987 Table of Equalized Valuations, State School Aid (C. 86, P.L. 1954)

TAXING DISTRICT	1 Aggregate Assessed Valuation of Real Property*	2 Average Ratio of Assessed to True Value of Real Property	3 Aggregrate True Value of Real Property*	4 Assessed Valuation of Class II Railroad Property	5 Assessed Valuation of All Personal Property	6 Equalized Valuation
Avalon Borough	$ 846,714,700	91.68%	$ 923,554,428	....	$ 3,581,916	$ 927,136,344
Cape May City	287,296,900	68.80	417,582,703	....	1,321,675	418,904,378
Cape May Point Borough	82,424,800	99.65	82,714,300	....	67,875	82,782,175
Dennis Township	130,216,298	85.71	151,926,611	....	2,490,478	154,417,089
Lower Township	647,967,060	90.38	716,936,335	....	9,494,132	726,430,467
Middle Township	398,071,050	92.63	429,743,118	....	8,174,482	437,917,600
North Wildwood City	404,520,029	81.85	494,232,167	....	1,271,606	495,503,773
Ocean City	1,902,009,710	91.08	2,088,284,706	....	7,357,466	2,095,642,172
Sea Isle City	547,043,750	90.67	603,334,896	....	2,084,053	605,418,949
Stone Harbor Borough	488,334,648	78.63	621,053,857	....	860,077	621,913,934
Upper Township	366,015,350	87.34	419,069,556	....	10,894,727	429,964,283
West Cape May Borough	38,766,100	64.57	60,037,324	....	482,294	60,519,618
West Wildwood Borough	28,683,400	79.41	36,120,640	....	60,969	36,181,609
Wildwood City	414,671,319	92.96	446,074,999	....	7,265,644	453,340,643
Wildwood Crest Borough	488,706,000	84.88	575,761,074	....	1,088,160	576,849,234
Woodbine Borough	29,043,300	101.49	28,616,908	....	2,332,575	30,949,483
Totals	$7,100,493,414	87.71%	$8,095,043,622	....	$56,828,129	$8,153,871,751

*Exclusive of Class II Railroad Property

Cumberland County, 1987 Table of Equalized Valuations, State School Aid (C. 86, P.L. 1954)

TAXING DISTRICT	1 Aggregate Assessed Valuation of Real Property*	2 Average Ratio of Assessed to True Value of Real Property	3 Aggregrate True Value of Real Property*	4 Assessed Valuation of Class II Railroad Property	5 Assessed Valuation of All Personal Property	6 Equalized Valuation
Bridgeton City	$ 159,553,110	72.58%	$ 219,830,683	....	$ 5,045,806	$ 224,876,489
Commercial Township	39,347,447	62.77	62,685,116	....	1,778,498	64,463,614
Deerfield Township	27,598,700	51.98	53,094,844	....	849,585	53,944,429
Downe Township	20,330,100	52.85	38,467,550	....	471,645	38,939,195
Fairfield Township	30,999,700	45.37	68,326,427	....	571,123	68,897,550
Greenwich Township	16,779,900	56.71	29,588,961	....	261,319	29,850,280
Hopewell Township	67,619,300	79.56	84,991,579	....	1,303,132	86,294,711
Lawrence Township	24,080,149	46.87	51,376,465	....	924,428	52,300,893
Maurice River Township	60,825,216	79.68	76,336,867	....	1,605,564	77,942,431
Millville City	253,719,350	47.23	537,199,555	....	4,137,325	541,336,880
Shiloh Borough	10,404,905	108.32	9,605,710	....	187,018	9,792,728
Stow Creek Township	19,853,300	66.76	29,738,316	....	520,901	30,259,217
Upper DeerfieldTownship	156,999,800	84.72	185,316,100	....	2,086,866	187,402,966
Vineland City	1,093,386,900	100.49	1,088,055,428	....	22,431,100	1,110,486,528
Totals	$1,981,497,877	78.18%	$2,534,613,601	....	$42,174,310	$2,576,787,911

*Exclusive of Class II Railroad Property

Essex County, 1987 Table of Equalized Valuations, State School Aid (C. 86, P.L. 1954)

TAXING DISTRICT	1 Aggregate Assessed Valuation of Real Property*	2 Average Ratio of Assessed to True Value of Real Property	3 Aggregrate True Value of Real Property*	4 Assessed Valuation of Class II Railroad Property	5 Assessed Valuation of All Personal Property	6 Equalized Valuation
Belleville Town	$ 465,717,100	38.91%	$ 1,196,908,507	....	$ 3,952,100	$ 1,200,860,607
Bloomfield Township	434,148,500	22.68	1,914,235,009	$ 47,399	3,225,700	1,917,508,108
Caldwell Borough Township	104,876,900	27.81	377,119,382	....	2,698,900	379,818,282
Cedar Grove Township	271,500,800	35.08	773,947,548	....	845,800	774,793,348
East Orange City	358,931,800	41.60	862,816,827	430,382	13,775,600	877,022,809
Essex Fells Township	68,909,300	24.37	282,762,823	....	175,700	282,938,523
Fairfield Township	1,081,610,600	103.14	1,048,681,986	....	14,164,400	1,062,846,386
Glen Ridge Township	241,274,700	52.16	462,566,526	....	1,070,400	463,636,926
Irvington Township	299,531,800	32.89	910,707,814	....	8,461,800	919,169,614
Livingston Township	849,879,300	33.32	2,550,658,163	....	7,116,000	2,557,774,163
Maplewood Township	543,645,800	48.43	1,122,539,335	....	2,365,900	1,124,905,235
Millburn Township	1,583,326,200	62.52	2,532,511,516	....	11,833,500	2,544,345,016
Montclair Township	467,872,100	20.44	2,289,002,446	102,078	4,517,600	2,293,622,124
Newark City	957,021,000	28.80	3,322,989,583	958,356	73,814,300	3,397,762,239
North Caldwell Township	270,819,400	53.50	506,204,486	....	509,500	506,713,986
Nutley Township	491,138,800	35.61	1,379,215,951	....	5,067,300	1,384,283,251
Orange City Township	116,348,500	27.70	420,030,686	227,270	968,400	421,226,356
Roseland Borough	234,092,400	36.77	636,639,652	....	1,052,000	637,691,652
South Orange Village Twp.	247,387,400	29.70	832,954,209	72,540	4,676,900	837,703,649
Verona Township	515,575,800	56.68	909,625,618	....	1,682,400	911,308,018
West Caldwell Township	297,891,100	33.97	876,924,051	....	862,800	877,786,851
West Orange Township	1,348,260,600	64.15	2,101,731,255	....	11,681,700	2,113,412,955
Totals	$11,249,759,900	41.19%	$27,310,773,373	$1,838,025	$174,518,700	$27,487,130,098

*Exclusive of Class II Railroad Property

Gloucester County, 1987 Table of Equalized Valuations, State School Aid (C. 86, P.L. 1954)

TAXING DISTRICT	1 Aggregate Assessed Valuation of Real Property*	2 Average Ratio of Assessed to True Value of Real Property	3 Aggregrate True Value of Real Property*	4 Assessed Valuation of Class II Railroad Property	5 Assessed Valuation of All Personal Property	6 Equalized Valuation
Clayton Borough	$ 101,972,000	96.62%	$ 105,539,226	....	$ 2,037,823	$ 107,577,049
Deptford Township	464,399,700	82.67	561,751,179	....	4,127,384	565,878,563
East Greenwich Township	115,207,200	84.26	136,728,222	....	1,347,225	138,075,447
Elk Township	66,570,500	89.32	74,530,340	....	1,312,919	75,843,259
Franklin Township	310,791,600	101.55	306,047,858	....	5,276,621	311,324,479
Glassboro Borough	179,448,600	73.15	245,315,926	....	8,887,480	254,203,406
Greenwich Township	329.179,100	80.58	408,512,162	....	928,657	409,440,819
Harrison Township	93,839,200	92.23	101,744,769	....	2,563,043	104,307,812
Logan Township	106,509,700	57.51	185,202,052	....	1,099,901	186,301,953
Mantua Township	214,068,700	96.36	222,155,147	....	3,814,808	225,969,955
Monroe Township	420,930,100	90.14	466,973,708	....	11,773,448	478,747,156
National Park Borough	48,041,500	91.73	52,372,724	....	247,613	52,620,337
Newfield Borough	27,821,500	73.42	37,893,626	....	285,185	38,178,811
Paulsboro Borough	95,558,100	58.13	164,386,891	....	2,140,464	166,527,355
Pitman Borough	166,368,700	76.50	217,475,425	....	1,127,452	218,602,877
South Harrison Township	43,188,600	96.81	44,611,714	....	821,388	45,433,102
Swedesboro Borough	25,303,500	66.65	37,964,741	....	1,583,889	39,548,630
Washington Township	539,509,600	58.13	928,108,722	....	4,708,556	932,817,278
Wenonah Borough	55,598,400	75.76	73,387,540	....	395,000	73,782,540
West Deptford Township	543,524,400	81.89	663,724,997	....	3,164,293	666,889,290
Westville Borough	100,797,900	101.61	99,200,768	....	999,323	100,200,091
Woodbury City	202,233,000	81.08	249,424,026	....	9,539,173	258,963,199
Woodbury Heights Borough	61,466,100	59.80	102,786,120	....	812,485	103,598,605
Woolwich Township	33,305,500	66.61	50,000,751	....	1,206,985	51,207,736
Totals	$4,345,633,200	78.50%	$5,535,838,634	....	$70,201,115	$5,606,039,749

*Exclusive of Class II Railroad Property

Hudson County, 1987 Table of Equalized Valuations, State School Aid (C. 86, P.L. 1954)

TAXING DISTRICT	1 Aggregate Assessed Valuation of Real Property*	2 Average Ratio of Assessed to True Value of Real Property	3 Aggregrate True Value of Real Property*	4 Assessed Valuation of Class II Railroad Property	5 Assessed Valuation of All Personal Property	6 Equalized Valuation
Bayonne City	$ 418,282,100	21.58%	$ 1,938,285,913	....	$ 3,954,546	$ 1,942,240,459
East Newark Borough	38,986,600	64.87	59,960,845	....	1,283,639	61,244,484
Guttenburg Town	265,995,200	71.00	374,641,127	....	420,140	375,061,267
Harrison Town	91,743,550	19.83	462,650,277	....	569,099	463,219,376
Hoboken City	118,202,300	9.94	1,189,157,948	$ 6,701,903	513,730	1,196,373,581
Jersey City City	796,307,953	17.95	4,436,256,006	3,207,318	15,763,399	4,455,226,723
Kearny Town	1,082,171,600	77.79	1,391,144,877	909,060	14,002,788	1,406,056,725
North Bergen Township	712,425,885	40.44	1,761,686,165	....	6,116,125	1,767,802,290
Secaucus Town	1,220,156,800	80.40	1,517,607,960	667,069	7,864,691	1,526,139,720
Union City City	282,295,100	27.95	1,010,000,358	....	7,680,482	1,017,680,840
Weehawken Township	119,173,744	26.57	448,527,452	....	365,902	448,893,354
West New York Town	181,264,480	23.33	776,958,766	....	577,066	777,535,832
Totals	$5,326,915,312	34.66%	$15,366,877,694	$11,485,350	$59,111,607	$15,437,474,651

*Exclusive of Class II Railroad Property

Hunterdon County, 1987 Table of Equalized Valuations, State School Aid (C. 86, P.L. 1954)

TAXING DISTRICT	1 Aggregate Assessed Valuation of Real Property*	2 Average Ratio of Assessed to True Value of Real Property	3 Aggregrate True Value of Real Property*	4 Assessed Valuation of Class II Railroad Property	5 Assessed Valuation of All Personal Property	6 Equalized Valuation
Alexandria Township	$ 121,020,698	64.23%	$ 188,417,714	....	$ 615,459	$ 189,033,173
Bethlehem Township	110,513,521	62.84	175,864,928	....	391,285	176,256,213
Bloomsbury Borough	22,294,900	60.75	36,699,424	....	129,926	36,829,350
Califon Borough	32,810,705	58.17	56,404,856	....	276,493	56,681,349
Clinton Town	123,888,400	89.75	138,037,214	....	493,900	138,531,114
Clinton Township	480,543,890	55.84	860,572,869	....	2,219,261	862,792,130
Delaware Township	172,056,095	70.40	244,397,862	....	1,745,545	246,143,407
East Amwell Township	152,856,598	66.44	230,067,125	....	887,590	230,954,715
Flemington Borough	213,003,988	87.25	244,130,645	....	1,152,000	245,282,645
Franklin Township	116,408,463	63.41	183,580,607	....	12,055,271	195,635,878
Frenchtown Borough	39,737,820	65.31	60,844,924	....	256,307	61,101,231
Glen Gardner Borough	31,813,718	68.93	46,153,660	....	261,966	46,415,626
Hampton Borough	58,481,184	108.48	53,909,646	....	295,002	54,204,648
High Bridge Borough	99,122,758	62.55	158,469,637	....	307,946	158,777,583
Holland Township	330,318,377	118.10	279,693,799	....	1,608,277	281,302,076
Kingwood Township	96,188,438	58.24	165,158,719	....	949,635	166,108,354
Lambertville City	144,903,188	76.31	189,887,548	....	1,569,771	191,457,319
Lebanon Borough	48,320,807	68.78	70,254,154	....	209,719	70,463,873
Lebanon Township	178,069,014	59.01	301,760,742	....	754,530	302,515,272
Milford Borough	34,625,100	50.97	67,932,313	....	181,348	68,113,661
Raritan Township	1,092,096,020	119.25	915,803,790	....	3,869,700	919,673,490
Readington Township	470,871,404	55.54	847,805,913	....	2,656,832	850,462,745
Stockton Borough	17,580,905	64.17	27,397,390	....	198,208	27,595,598
Tewksbury Township	361,693,740	75.49	479,128,017	....	1,204,043	480,332,060
Union Township	152,423,603	67.30	226,483,808	....	701,612	227,185,420
West Amwell Township	102,143,768	72.51	140,868,526	....	648,699	141,517,225
Totals	$4,803,787,102	75.18%	$6,389,725,830	....	$35,640,325	$6,425,366,155

*Exclusive of Class II Railroad Property

Mercer County, 1987 Table of Equalized Valuations, State School Aid (C. 86, P.L. 1954)

TAXING DISTRICT	1 Aggregate Assessed Valuation of Real Property*	2 Average Ratio of Assessed to True Value of Real Property	3 Aggregrate True Value of Real Property*	4 Assessed Valuation of Class II Railroad Property	5 Assessed Valuation of All Personal Property	6 Equalized Valuation
East Windsor Township	$ 327,191,400	33.64%	$ 972,626,040	....	$ 2,046,257	$ 974,672,297
Ewing Township	223,025,250	18.14	1,229,466,648	....	5,295,339	1,234,761,987
Hamilton Township	1,232,472,600	41.85	2,944,976,344	....	18,856,562	2,963,832,906
Hightstown Borough	44,336,300	24.74	179,208,973	....	2,468,888	181,677,861
Hopewell Borough	62,042,050	59.06	105,013,626	....	1,279,145	106,292,771
Hopewell Township	553,920,970	66.61	831,588,305	....	3,227,356	834,815,661
Lawrence Township	494,318,807	33.75	1,464,648,317	....	2,863,077	1,467,511,394
Pennington Borough	85,824,290	53.73	159,732,533	....	1,736,885	161,469,418
Princeton Borough	414,858,800	58.39	710,496,318	64,931	5,769,624	716,330,873
Princeton Township	694,543,600	54.27	1,279,792,867	....	2,908,300	1,282,701,187
Trenton City	292,195,145	24.20	1,207,417,955	436,638	11,952,004	1,219,806,597
Washington Township	82,669,050	31.74	260,456,994	....	751,498	261,208,492
West Windsor Township	538,501,000	59.14	910,552,925	....	14,490,206	925,043,131
Totals	$5,045,899,262	41.17%	$12,255,977,865	$501,569	$73,645,141	$12,330,124,575

*Exclusive of Class II Railroad Property

Middlesex County, 1987 Table of Equalized Valuations, State School Aid (C. 86, P.L. 1954)

TAXING DISTRICT	1 Aggregate Assessed Valuation of Real Property*	2 Average Ratio of Assessed to True Value of Real Property	3 Aggregrate True Value of Real Property*	4 Assessed Valuation of Class II Railroad Property	5 Assessed Valuation of All Personal Property	6 Equalized Valuation
Carteret Borough	$ 342,539,200	44.61%	$ 767,852,948	....	$ 2,354,464	$ 770,207,412
Cranbury Township	231,272,600	84.81	272,694,965	....	1,521,370	274,216,335
Dunellen Borough	144,527,600	56.98	253,646,192	$ 89,654	3,256,764	256,992,610
East Brunswick Township	1,623,238,800	71.38	2,274,080,695	....	18,303,400	2,292,384,095
Edison Township	2,961,987,800	59.74	4,958,131,570	....	23,032,055	4,981,163,625
Helmetta Borough	31,435,300	76.49	41,097,268	....	170,697	41,267,965
Highland Park Borough	299,129,300	57.24	522,587,876	....	1,564,764	524,152,640
Jamesburg Borough	108,961,900	83.45	130,571,480	....	2,030,581	132,602,061
Metuchen Borough	437,851,300	61.22	715,209,572	....	12,221,719	727,431,291
Middlesex Borough	467,073,900	78.99	591,307,634	....	2,491,554	593,799,188
Milltown Borough	239,346,500	71.13	336,491,635	....	576,937	337,068,572
Monroe Township	396,656,600	32.15	1,233,768,585	....	3,407,986	1,237,176,571
New Brunswick City	597,407,400	55.18	1,082,652,048	....	62,081,466	1,144,733,514
North Brunswick Township	1,015,135,100	66.14	1,534,827,790	....	5,332,281	1,540,160,071
Old Bridge Township	1,392,503,300	72.63	1,917,256,368	....	11,159,025	1,928,415,393
Perth Amboy City	327,661,300	27.32	1,199,345,900	319,330	2,624,197	1,202,289,427
Piscataway Township	2,207,113,500	88.88	2,483,251,013	....	63,523,541	2,546,774,554
Plainsboro Township	677,853,600	75.53	897,462,730	....	5,828,042	903,290,772
Sayreville Borough	689,231,500	49.80	1,383,998,996	....	4,770,099	1,388,769,095
South Amboy City	173,955,900	66.20	262,773,263	701,207	1,527,483	265,001,953
South Brunswick Township	1,297,501,600	81.34	1,595,158,102	....	14,574,329	1,609,732,431
South Plainfield Borough	1,318,610,400	93.47	1,410,731,144	....	11,198,800	1,421,929,944
South River Borough	357,190,400	74.13	481,843,248	....	1,443,370	483,286,618
Spotswood Borough	180,098,200	69.61	258,724,609	195,200	2,638,657	261,558,466
Woodbridge Township	3,284,246,500	72.84	4,508,850,220	82,637	28,474,204	4,537,407,061
Totals	$20,802,529,500	66.86%	$31,114,315,851	$1,388,028	$286,107,785	$31,401,811,664

*Exclusive of Class II Railroad Property

Monmouth County, 1987 Table of Equalized Valuations, State School Aid* (C. 86, P.L. 1954)

TAXING DISTRICT	1 Aggregate Assessed Valuation of Real Property*	2 Average Ratio of Assessed to True Value of Real Property	3 Aggregrate True Value of Real Property*	4 Assessed Valuation of Class II Railroad Property	5 Assessed Valuation of All Personal Property	6 Equalized Valuation
Aberdeen Township	$ 369,772,000	55.10%	$ 671,092,559	....	$ 1,783,917	$ 672,876,476
Allenhurst Borough	41,503,400	53.58	77,460,620	....	220,069	77,680,689
Allentown Borough	62,012,400	93.59	66,259,643	....	1,971,511	68,231,154
Asbury Park City	126,599,170	40.40	313,364,282	....	8,278,350	321,642,632
Atlantic Highlands Borough	145,993,200	64.17	227,510,051	....	1,809,009	229,319,060
Avon-By-The-Sea Borough	84,393,750	51.47	163,966,874	....	243,842	164,210,716
Belmar Borough	191,172,000	61.09	312,935,014	....	715,274	313,650,288
Bradley Beach Borough	105,777,675	50.23	210,586,651	....	418,694	211,005,345
Brielle Borough	246,359,000	67.67	364,059,406	....	549,795	364,609,201
Colts Neck Township	303,597,900	46.11	658,420,950	....	3,043,264	661,464,214
Deal Borough	162,200,150	56.44	287,385,099	....	575,537	287,960,636
Eatontown Borough	408,274,800	60.05	679,891,424	....	6,431,969	686,323,393
Englishtown Borough	30,209,250	73.92	40,867,492	....	2,044,438	42,911,930
Fair Haven Borough	300,868,100	82.28	365,663,709	....	657,877	366,321,586
Farmingdale Borough	26,659,900	58.19	45,815,260	....	1,833,185	47,648,445
Freehold Borough	189,906,400	52.68	360,490,509	....	9,670,425	370,160,934
Freehold Township	632,785,450	57.64	1,097,823,473	....	41,554,969	1,139,378,442
Hazlet Township	575,333,100	73.37	784,153,060	....	2,436,592	786,589,652
Highlands Borough	136,323,300	62.33	218,712,177	....	391,505	219,103,682
Holmdel Township	833,290,214	68.28	1,220,401,602	....	18,251,993	1,238,653,595
Howell Township	755,392,400	56.00	1,348,915,000	....	7,013,667	1,355,928,667
Interlaken Borough	39,184,700	52.73	74,311,967	....	158,580	74,470,547
Keansburg Borough	109,932,510	48.92	224,718,949	....	445,059	225,164,008
Keyport Borough	141,356,300	67.48	209,478,809	....	7,458,838	216,937,647
Little Silver Borough	187,488,650	46.19	405,907,447	....	682,937	406,590,384
Loch Arbour Village	31,882,800	110.19	28,934,386	....	100,960	29,035,346
Long Branch City	630,056,300	61.02	1,032,540,642	$ 79,905	6,934,205	1,039,554,752
Manalapan Township	749,938,000	59.87	1,252,610,656	....	4,322,143	1,256,932,799
Manasquan Borough	255,934,200	56.42	453,623,183	....	774,158	454,397,341
Marlboro Township	764,092,976	50.49	1,513,355,072	....	8,306,993	1,521,662,065

Matawan Borough	124,560,935	39.73	313,518,588	....	862,929	314,381,517
Middletown Township	2,298,024,500	62.48	3,678,016,165	....	17,020,293	3,695,036,458
Millstone Township	134,593,055	49.91	269,671,519	....	943,344	270,614,863
Monmouth Beach Borough	139,405,150	50.17	277,865,557	....	293,369	278,158,926
Neptune Township	644,299,200	59.75	1,078,325,021	....	6,164,132	1,084,489,153
Neptune City Borough	101,771,400	61.31	165,994,781	....	567,420	166,562,201
Ocean Township	795,485,400	61.92	1,284,698,643	....	3,753,040	1,288,451,683
Oceanport Borough	208,693,700	58.58	356,254,182	....	785,071	357,039,253
Red Bank Borough	359,126,850	58.50	613,892,051	109,962	12,135,332	626,137,345
Roosevelt Borough	22,195,310	73.75	30,095,336	....	102,910	30,198,246
Rumson Borough	499,902,400	65.20	766,721,472	....	1,296,072	768,017,544
Sea Bright Borough	129,200,100	75.21	171,785,800	....	665,806	172,451,606
Sea Girt Borough	189,693,900	49.90	380,148,096	....	397,273	380,545,369
Shrewsbury Borough	151,747,900	58.49	259,442,469	....	2,335,967	261,778,436
Shrewsbury Township	17,304,000	66.60	25,981,982	....	80,150	26,062,132
South Belmar Borough	37,986,600	48.43	78,436,093	....	173,345	78,609,438
Spring Lake Borough	275,276,000	52.07	528,665,258	....	2,844,532	531,509,790
Spring Lake Hts. Borough	241,246,340	78.69	306,578,142	....	823,910	307,402,052
Tinton Falls Borough	326,574,400	67.08	486,843,172	....	1,974,482	488,817,654
Union Beach Borough	95,159,150	48.56	195,962,006	....	382,246	196,344,252
Upper Freehold Township	88,697,555	54.38	163,106,942	....	1,489,555	164,596,497
Wall Township	774,324,100	64.65	1,197,717,092	....	6,058,477	1,203,775,569
West Long Branch Boro	268,331,800	64.58	415,502,942	....	1,258,470	416,761,412
Totals	$16,561,889,740	59.67%	$27,756,479,275	$189,867	$201,487,880	$27,958,157,022

*Exclusive of Class II Railroad Property

Morris County, 1987 Table of Equalized Valuations, State School Aid (C. 86, P.L. 1954)

TAXING DISTRICT	1 Aggregate Assessed Valuation of Real Property*	2 Average Ratio of Assessed to True Value of Real Property	3 Aggregrate True Value of Real Property*	4 Assessed Valuation of Class II Railroad Property	5 Assessed Valuation of All Personal Property	6 Equalized Valuation
Boonton Town	$ 218,840,300	53.64%	$ 407,979,679	$ 47,965	$ 6,859,926	$ 414,887,570
Boonton Township	165,390,650	56.51	292,675,013	....	693,923	293,368,936
Butler Borough	281,461,300	81.36	345,945,551	....	1,259,054	347,204,605
Chatham Borough	324,764,956	48.56	668,791,096	81,757	719,246	669,592,099
Chatham Township	395,653,623	46.93	843,071,858	....	1,030,148	844,102,006
Chester Borough	127,491,800	90.60	140,719,426	....	641,912	141,361,338
Chester Township	276,992,800	59.97	461,885,609	....	1,618,137	463,503,746
Denville Township	840,240,910	91.18	921,518,875	175,586	6,782,063	928,476,524
Dover Town	298,665,428	59.52	501,790,034	90,593	7,946,018	509,826,645
East Hanover Township	996,488,616	95.72	1,041,045,357	....	3,774,827	1,044,820,184
Florham Park Borough	1,058,496,600	87.45	1,210,402,058	....	5,195,127	1,215,597,185
Hanover Township	946,577,450	60.54	1,563,557,070	....	36,526,417	1,600,083,487
Harding Township	634,370,800	91.45	693,680,481	....	2,057,507	695,737,988
Jefferson Township	231,841,720	29.36	789,651,635	....	1,856,218	791,507,853
Kinnelon Borough	711,987,650	101.43	701,949,768	....	2,136,052	704,085,820
Lincoln Park Borough	281,228,245	59.29	474,326,607	....	1,223,161	475,549,768
Madison Borough	810,763,850	73.70	1,100,086,635	92,369	43,530,573	1,143,709,577
Mendham Borough	162,689,450	36.57	444,871,343	....	1,272,179	446,143,522
Mendham Township	164,738,250	31.62	520,993,833	....	680,702	521,674,535
Mine Hill Township	68,856,900	46.55	147,920,301	....	409,285	148,329,586

Montville Township	874,671,360	70.82	1,235,062,638	....	3,950,285	1,239,012,923
Morris Township	1,170,688,200	54.20	2,159,941,328	....	6,660,628	2,166,601,956
Morris Plains Borough	394,354,375	64.19	614,354,845	....	2,599,208	616,954,053
Morristown Town	1,311,494,100	115.28	1,137,659,698	151,170	35,468,000	1,173,278,868
Mountain Lakes Borough	196,732,600	52.62	373,874,192	....	1,703,798	375,577,990
Mt. Arlington Borough	61,146,700	38.66	158,165,287	....	340,689	158,505,976
Mt. Olive Township	550,306,200	60.69	906,752,678	....	3,366,583	910,119,261
Netcong Borough	43,390,240	33.42	129,833,154	....	2,251,109	132,084,263
Par-Troy Hills Township	2,210,891,590	64.77	3,413,450,039	....	14,516,581	3,427,966,620
Passaic Township	459,356,425	82.44	557,200,904	....	6,679,036	563,879,940
Pequannock Township	585,751,000	80.13	731,000,874	....	1,952,569	732,953,443
Randolph Township	707,334,878	56.82	1,244,869,549	....	5,603,964	1,250,473,513
Riverdale Borough	57,648,600	25.91	222,495,562	....	4,277,844	226,773,406
Rockaway Borough	99,802,800	28.83	346,176,899	....	697,149	346,874,048
Rockaway Township	923,143,458	72.39	1,275,236,162	....	3,994,531	1,279,230,693
Roxbury Township	635,811,800	57.79	1,100,210,763	87,055	9,772,392	1,110,070,210
Victory Gardens Borough	13,611,500	48.87	27,852,466	....	35,799	27,888,265
Washington Township	502,578,000	54.25	926,411,060	....	2,648,281	929,059,341
Wharton Borough	134,127,000	51.39	260,998,249	....	534,641	261,532,890
Totals	$19,930,384,124	66.23%	$30,094,408,576	$726,495	$233,265,562	$30,328,400,633

*Exclusive of Class II Railroad Property

Ocean County, 1987 Table of Equalized Valuations, State School Aid (C. 86, P.L. 1954)

TAXING DISTRICT	1 Aggregate Assessed Valuation of Real Property*	2 Average Ratio of Assessed to True Value of Real Property	3 Aggregrate True Value of Real Property*	4 Assessed Valuation of Class II Railroad Property	5 Assessed Valuation of All Personal Property	6 Equalized Valuation
Barnegat Township	$ 371,108,800	110.52%	$ 335,784,292	....	$ 6,160,900	$ 341,945,192
Barnegat Light Borough	129,725,200	50.57	256,526,004	....	234,209	256,760,213
Bay Head Borough	242,080,600	74.32	325,727,395	$ 412,763	653,551	326,793,709
Beach Haven Borough	259,326,896	59.04	439,239,322	....	1,337,564	440,576,886
Beachwood Borough	114,583,538	44.83	255,595,668	....	487,770	256,083,438
Berkeley Township	918,221,600	58.24	1,576,616,758	....	7,340,800	1,583,957,558
Brick Township	1,610,919,250	50.20	[illegible]09,002,490	....	12,415,297	3,221,417,787
Dover Township	2,567,998,116	61.53	4,[illegible]73,570,804	....	26,256,731	4,199,827,535
Eagleswood Township	31,655,001	54.30	58,296,503	....	338,230	58,634,733
Harvey Cedars Borough	156,470,130	53.94	290,081,813	....	533,612	290,615,425
Island Heights Borough	57,936,600	67.95	85,263,576	....	199,178	85,462,754
Jackson Township	393,081,855	41.68	943,094,662	....	4,198,252	947,292,914
Lacey Township	529,449,600	51.63	1,025,468,913	....	6,498,990	1,031,967,903
Lakehurst Borough	23,134,300	48.13	48,066,279	....	1,734,383	49,800,662
Lakewood Township	1,014,197,310	79.21	1,280,390,494	....	17,097,352	1,297,487,846

Lavallette Borough	375,779,360	71.83	523,150,995	....	2,697,868	525,848,863
Little Egg Harbor Township	338,351,900	67.50	501,262,074	....	9,544,110	510,806,184
Long Beach Township	1,434,763,691	83.83	1,711,515,795	....	4,546,725	1,716,062,520
Manchester Township	1,226,024,100	93.68	1,308,736,230	....	10,642,879	1,319,379,109
Mantoloking Borough	235,502,900	77.36	304,424,638	....	378,362	304,803,000
Ocean Township	185,158,774	69.14	267,802,682	....	1,177,107	268,979,789
Ocean Gate Borough	37,556,408	51.83	72,460,752	....	222,074	72,682,826
Pine Beach Borough	57,577,050	65.18	88,335,456	....	236,957	88,572,413
Plumsted Township	122,360,250	83.80	146,014,618	....	3,175,455	149,190,073
Pt. Pleasant Borough	553,310,650	56.28	983,139,037	....	4,216,633	987,355,670
Pt. Pleasant Beach Boro	323,610,300	62.18	520,441,139	....	699,913	521,141,052
Seaside Heights Borough	257,109,290	100.64	255,474,255	....	769,961	256,244,216
Seaside Park Borough	136,357,940	43.24	315,351,388	....	428,414	315,779,802
Ship Bottom Borough	176,048,944	59.15	297,631,351	....	442,259	298,073,610
South Toms River Borough	31,125,450	43.38	71,750,692	....	276,143	72,026,835
Stafford Township	612,751,400	68.68	892,183,168	....	7,207,613	899,390,781
Surf City Borough	241,995,700	62.37	388,000,160	....	2,253,973	390,254,133
Tuckerton Borough	56,101,050	52.51	106,838,793	....	500,754	107,339,547
Totals	$14,821,373,953	64.28%	$23,057,238,196	$412,763	$134,904,019	$23,192,554,978

*Exclusive of Class II Railroad Property

Passaic County, 1987 Table of Equalized Valuations, State School Aid (C. 86, P.L. 1954)

TAXING DISTRICT	1 Aggregate Assessed Valuation of Real Property*	2 Average Ratio of Assessed to True Value of Real Property	3 Aggregrate True Value of Real Property*	4 Assessed Valuation of Class II Railroad Property	5 Assessed Valuation of All Personal Property	6 Equalized Valuation
Bloomingdale Borough	$ 108,128,500	32.54%	$ 332,294,100	....	$ 418,098	$ 332,712,198
Clifton City	1,190,725,400	29.40	4,050,086,395	$ 114,569	7,356,430	4,057,557,394
Haledon Borough	311,282,200	116.30	267,654,514	....	2,601,162	270,255,676
Hawthorne Borough	245,328,700	23.97	1,023,482,270	....	821,866	1,024,304,136
Little Falls Township	679,216,100	102.60	662,003,996	....	5,708,391	667,712,387
North Haledon Borough	315,224,300	73.59	428,352,086	....	976,228	429,328,314
Passaic City	263,476,700	29.49	893,444,218	94,693	10,966,310	904,505,221
Paterson City	611,811,403	31.77	1,925,751,977	672,047	12,781,011	1,939,205,035
Pompton Lakes Borough	110,408,990	21.36	516,896,021	....	621,735	517,517,756
Prospect Park Borough	32,600,600	21.53	151,419,415	....	203,462	151,622,877
Ringwood Borough	135,532,120	20.40	664,373,137	....	834,119	665,207,256
Totowa Borough	555,238,600	63.94	868,374,414	....	3,238,892	871,613,306
Wanaque Borough	88,448,500	20.94	422,390,162	....	400,700	422,790,862
Wayne Township	1,242,891,000	37.01	3,358,257,228	....	9,115,516	3,367,372,744
West Milford Township	302,554,700	25.39	1,191,629,382	....	3,451,846	1,195,081,228
West Paterson Borough	355,824,000	60.93	583,988,183	....	1,240,448	585,228,631
Totals	$6,548,691,813	37.77%	$17,340,397,498	$881,309	$60,736,214	$17,402,015,021

*Exclusive of Class II Railroad Property

Salem County, 1987 Table of Equalized Valuations, State School Aid (C. 86, P.L. 1954)

TAXING DISTRICT	1 Aggregate Assessed Valuation of Real Property*	2 Average Ratio of Assessed to True Value of Real Property	3 Aggregrate True Value of Real Property*	4 Assessed Valuation of Class II Railroad Property	5 Assessed Valuation of All Personal Property	6 Equalized Valuation
Alloway Township	$ 59,645,600	83.97%	$ 71,032,035	....	$ 957,111	$ 71,989,146
Carneys Point Township	75,017,870	43.61	172,019,881	....	902,582	172,922,463
Elmer Borough	14,286,800	41.90	34,097,375	....	577,787	34,675,162
Elsinboro Township	23,671,900	76.58	30,911,335	....	294,246	31,205,581
Lower Alloways Creek Twp.	41,366,590	44.39	93,188,984	....	706,707	93,895,691
Mannington Township	53,373,100	87.36	61,095,582	....	696,434	61,792,016
Oldmans Township	26,032,300	47.37	54,955,246	....	440,895	55,396,141
Penns Grove Borough	36,811,250	68.30	53,896,413	....	1,971,229	55,867,642
Pennsville Township	182,774,970	42.26	432,501,112	....	2,295,734	434,796,846
Pilesgrove Township	90,810,800	92.06	98,643,059	....	1,396,527	100,039,586
Pittsgrove Township	92,984,000	60.94	152,582,868	....	1,375,959	153,958,827
Quinton Township	52,655,500	93.27	56,454,916	....	3,422,411	59,877,327
Salem City	49,645,085	62.83	79,014,937	....	2,386,119	81,401,056
Upper Pittsgrove Township	42,246,000	53.05	79,634,307	....	981,271	80,615,578
Woodstown Borough	53,915,600	72.08	74,799,667	....	1,269,725	76,069,392
Totals	$895,237,365	57.95%	$1,544,827,717	....	$19,674,737	$1,564,502,454

*Exclusive of Class II Railroad Property

Somerset County, 1987 Table of Equalized Valuations, State School Aid (C. 86, P.L. 1954)

TAXING DISTRICT	1 Aggregate Assessed Valuation of Real Property*	2 Average Ratio of Assessed to True Value of Real Property	3 Aggregrate True Value of Real Property*	4 Assessed Valuation of Class II Railroad Property	5 Assessed Valuation of All Personal Property	6 Equalized Valuation
Bedminster Township	$ 256,784,174	38.51%	$ 666,798,686	....	$ 5,355,223	$ 672,153,909
Bernards Township	1,148,669,000	73.01	1,573,303,657	....	9,297,795	1,582,601,452
Bernardsville Borough	426,245,450	54.25	785,705,899	$ 118,390	6,582,749	792,407,038
Bound Brook Borough	148,616,460	39.35	377,678,424	57,990	7,250,657	384,987,071
Branchburg Township	291,933,400	41.55	702,607,461	....	1,870,352	704,477,813
Bridgewater Township	1,936,783,911	85.52	2,264,714,583	....	10,565,923	2,275,280,506
Far Hills Borough	124,225,600	95.07	130,667,508	....	428,221	131,095,729
Franklin Township	1,162,337,400	57.24	2,030,638,365	....	16,781,737	2,047,420,102
Green Brook Township	191,486,450	52.19	366,902,568	....	451,439	367,354,007
Hillsborough Township	903,702,800	65.50	1,379,698,931	....	9,109,425	1,388,808,356
Manville Borough	268,007,505	63.36	422,931,643	....	657,415	423,649,058
Millstone Borough	14,299,500	56.91	25,126,516	....	22,322	25,148,838
Montgomery Township	762,022,930	98.41	774,334,854	....	3,622,834	777,957,688
North Plainfield Borough	284,024,600	42.25	672,247,574	....	975,225	673,222,799
Peapack-Gladstone Borough ...	189,422,000	46.66	405,962,280	....	571,475	406,533,755
Raritan Borough	167,429,826	42.82	391,008,468	161,931	961,361	392,131,760
Rocky Hill Borough	29,129,550	59.30	49,122,344	....	55,837	49,178,181
Somerville Borough	450,315,870	84.13	535,261,940	60,473	13,644,572	548,966,985
South Bound Brook Borough ..	70,817,700	52.25	135,536,268	....	754,051	136,290,319
Warren Township	643,356,300	57.07	1,127,310,846	....	2,563,200	1,129,874,046
Watchung Borough	383,915,650	57.75	664,789,004	....	1,816,000	666,605,004
Totals	$9,853,526,076	63.64%	$15,482,407,819	$398,784	$93,337,813	$15,576,144,416

*Exclusive of Class II Railroad Property

Sussex County, 1987 Table of Equalized Valuations, State School Aid (C. 86, P.L. 1954)

TAXING DISTRICT	1 Aggregate Assessed Valuation of Real Property*	2 Average Ratio of Assessed to True Value of Real Property	3 Aggregrate True Value of Real Property*	4 Assessed Valuation of Class II Railroad Property	5 Assessed Valuation of All Personal Property	6 Equalized Valuation
Andover Borough	$ 12,914,930	40.28%	$ 32,062,885	....	$ 200,804	$ 32,263,689
Andover Township	146,245,340	61.39	238,223,391	....	514,869	238,738,260
Branchville Borough	33,320,000	60.84	54,766,601	....	109,099	54,875,700
Byram Township	281,783,200	77.50	363,591,226	....	1,557,655	365,148,881
Frankford Township	142,976,502	56.06	255,041,923	....	939,620	255,981,543
Franklin Borough	123,765,900	75.84	163,193,434	....	1,517,609	164,711,043
Fredon Township	90,724,340	70.79	128,159,825	....	493,180	128,653,005
Green Township	74,097,083	51.71	143,293,527	....	451,114	143,744,641
Hamburg Borough	36,148,525	48.96	73,832,772	....	121,294	73,954,066
Hampton Township	117,578,475	63.11	186,307,202	....	671,302	186,978,504
Hardyston Township	154,794,775	65.83	235,143,210	....	1,031,835	236,175,045
Hopatcong Borough	263,973,080	41.54	635,467,212	....	1,128,368	636,595,580
Lafayette Township	76,482,400	71.75	106,595,679	....	380,196	106,975,875
Montague Township	81,400,028	65.87	123,576,785	....	531,990	124,108,775
Newton Town	149,468,520	62.08	240,767,590	....	2,134,276	242,901,866
Ogdensburg Borough	41,506,750	43.47	95,483,667	....	73,828	95,557,495
Sandyston Township	69,142,000	83.36	82,943,858	....	488,960	83,432,818
Sparta Township	848,416,400	87.12	973,848,026	....	2,758,744	976,606,770
Stanhope Borough	87,018,150	59.40	146,495,202	....	575,380	147,070,582
Stillwater Township	100,646,030	60.16	167,297,257	....	456,143	167,753,400
Sussex Borough	57,802,800	91.18	63,394,165	....	920,209	64,314,374
Vernon Township	612,738,628	65.44	936,336,534	....	4,733,365	941,069,899
Walpack Township	3,182,000	149.72	2,125,301	....	149,480	2,274,781
Wantage Township	216,863,700	61.04	355,281,291	....	8,450,766	363,732,057
Totals	$3,822,989,556	65.88%	$5,803,228,563	....	$30,390,086	$5,833,618,649

*Exclusive of Class II Railroad Property

Union County, 1987 Table of Equalized Valuations, State School Aid (C. 86, P.L. 1954)

TAXING DISTRICT	1 Aggregate Assessed Valuation of Real Property*	2 Average Ratio of Assessed to True Value of Real Property	3 Aggregrate True Value of Real Property*	4 Assessed Valuation of Class II Railroad Property	5 Assessed Valuation of All Personal Property	6 Equalized Valuation
Berkeley Heights Township	$ 743,734,500	62.04%	$ 1,198,798,356	....	$ 2,943,704	$ 1,201,742,060
Clark Township	701,859,700	72.85	963,431,297	....	1,977,309	965,408,606
Cranford Township	447,069,300	31.17	1,434,293,551	$ 313,896	4,529,827	1,439,137,274
Elizabeth City	919,743,600	38.13	2,412,125,885	....	14,559,745	2,426,685,630
Fanwood Borough	221,441,600	56.31	393,254,484	....	671,600	393,926,084
Garwood Borough	178,008,800	77.12	230,820,539	....	502,812	231,323,351
Hillside Township	312,782,600	41.45	754,602,171	....	1,166,094	755,768,265
Kenilworth Borough	203,464,800	37.94	536,280,443	....	445,904	536,726,347
Linden City	1,171,795,000	44.30	2,645,135,440	....	6,487,205	2,651,982,645
Mountainside Borough	472,486,600	69.56	679,250,431	....	1,817,784	681,068,215
New Providence Borough	698,006,200	77.96	895,338,892	....	12,820,986	908,159,878
Plainfield City	386,172,600	35.15	1,098,641,821	255,979	12,357,742	1,111,255,542
Rahway City	355,973,500	32.71	1,088,271,171	....	6,908,313	1,095,179,484
Roselle Borough	267,730,000	43.83	610,837,326	....	4,834,445	615,671,771
Roselle Park Borough	296,584,600	62.88	471,667,621	....	940,061	472,607,682
Scotch Plains Township	841,105,050	65.22	1,289,642,824	....	2,852,301	1,292,495,125
Springfield Township	1,001,675,100	91.69	1,092,458,392	....	2,711,440	1,095,169,832
Summit City	1,120,009,500	53.48	2,094,258,601	292,111	8,219,946	2,102,770,658
Union Township	997,661,900	34.59	2,884,249,494	....	8,997,094	2,893,246,588
Westfield Town	1,748,044,800	82.92	2,108,109,986	....	13,646,338	2,121,756,324
Winfield Township	1,391,700	22.44	6,201,872	....	10,318	6,212,190
Totals	$13,086,741,450	52.56	$24,887,670,597	$861,986	$109,760,968	$24,998,293,551

*Exclusive of Class II Railroad Property

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Warren County, 1987 Table of Equalized Valuations, State School Aid (C. 86, P.L. 1954)

TAXING DISTRICT	1 Aggregate Assessed Valuation of Real Property*	2 Average Ratio of Assessed to True Value of Real Property	3 Aggregrate True Value of Real Property*	4 Assessed Valuation of Class II Railroad Property	5 Assessed Valuation of All Personal Property	6 Equalized Valuation
Allamuchy Township	$ 81,179,550	40.75%	$ 199,213,620	....	$ 839,514	$ 200,053,134
Alpha Borough	46,038,145	57.56	79,982,879	....	165,974	80,148,853
Belvidere Town	43,607,719	45.44	95,967,691	....	1,269,474	97,237,165
Blairstown Township	250,262,639	85.65	292,192,223	....	1,587,042	293,779,265
Franklin Township	65,657,784	57.33	114,526,049	....	1,337,233	115,863,282
Frelinghuysen Township	40,828,695	46.82	87,203,535	....	297,483	87,501,018
Greenwich Township	90,366,150	113.48	79,631,785	....	654,899	80,286,684
Hackettstown Town	378,625,000	102.21	370,438,313	....	3,653,900	374,092,213
Hardwick Township	37,970,445	63.76	59,552,141	....	190,765	59,742,906
Harmony Township	51,992,953	42.68	121,820,415	....	347,625	122,168,040
Hope Township	87,741,850	98.63	88,960,610	....	728,213	89,688,823
Independence Township	65,117,816	42.94	151,648,384	....	516,818	152,165,202
Knowlton Township	62,779,705	63.56	98,772,349	....	513,789	99,286,138
Liberty Township	35,423,667	41.23	85,917,213	....	167,390	86,084,603
Lopatcong Township	116,631,211	55.85	208,829,384	....	960,965	209,790,349
Mansfield Township	249,626,875	95.82	260,516,463	....	1,857,259	262,373,722
Oxford Township	24,310,350	49.81	48,806,163	....	264,114	49,070,277
Pahaquarry Township	399,000	87.81	454,390	....	88,318	542,708
Phillipsburg Town	208,144,935	53.22	391,102,847	....	3,193,995	394,296,842
Pohatcong Township	64,586,954	44.14	146,322,959	....	538,839	146,861,798
Washington Borough	103,126,780	48.03	214,713,263	....	2,821,096	217,534,359
Washington Township	132,197,942	60.28	219,306,473	....	1,236,144	220,542,617
White Township	105,971,691	45.39	233,469,247	....	414,128	233,883,375
Totals	$2,342,587.856	64.19%	$3,649,348,396	....	$23,644,977	$3,672,993,373

*Exclusive of Class II Railroad Property